



2015 Utility Processing Overview

Keilah Folkertsma & Julie Waddell

January 2015



What is a Public Utility for Property Taxation Purposes?

IC 6-1.1-8-2 Definitions

Sec. 2. As used in this chapter:

- (8) The term "public utility company" means a company which is subject to taxation under this chapter regardless of whether the company is operated by an individual, a partnership, an association, a corporation, a limited liability company, a fiduciary, or any other entity.



Why State Assessed?

- Because public utilities and railroads often cross township and county lines, the Department is charged with assessing the value of public utilities and railroads in Indiana.
- The Department values a company's entire enterprise statewide and then distributes the assessed value to each county in which the company operates. The distribution is allocated based on a percentage of the company's total operation in the county by township/taxing district.
- New provision allows companies in one district to file local BPP.



What Types of Utilities Do We Assess?

- | Utility Type | # in State |
|---|------------|
| Gas & Electric (light, heat, power) | 47 |
| Buses (regularly scheduled routes) | 3 |
| Pipelines (gas or oil) | 37 |
| REMCs | 42 |
| Railroads | 41 |
| Telecoms (land line, cellular, VOIP, satellite, paging company) | 122 |
| Water & Sewer | 36 |
| TOTAL (not including railcars) | 328 |
- State Distributable Utilities are not necessarily regulated utilities for rate purposes and some may not sell to the public.



IC 6-1.1-8-3 Companies subject to taxation; exemptions

Sec. 3. (a) Except as provided in subsection (c), the following companies are subject to taxation under this chapter:

- (1) Each company which is engaged in the business of transporting persons or property.
- (2) Each company which is engaged in the business of selling or distributing electricity, gas, steam, or water.
- (3) Each company which is engaged in the business of transmitting messages for the general public by wire or airwaves.
- (4) Each company which is engaged in the business of operating a sewage system or a sewage treatment plant.



IC 6-1.1-3 continued

- (b) The companies which are subject to taxation under this chapter include, but are not limited to:
- (1) bridge companies;
 - (2) bus companies;
 - (3) express companies;
 - (4) light, heat, or power companies;
 - (5) pipeline companies;
 - (6) railroad companies;
 - (7) railroad car companies;
 - (8) sleeping car companies;
 - (9) street railway companies;
 - (10) telephone, telegraph, or cable companies;
 - (11) tunnel companies; and
 - (12) water distribution companies.



IC 6-1.1-3 continued

(c) The following persons are **not** subject to taxation under this chapter:

- (1) Aviation companies.
- (2) Broadcasting companies.
- (3) Television companies.
- (4) Water transportation companies.
- (5) Companies which are operated by a municipality or a municipal corporation, except those utility companies owned or held in trust by a first class city.



IC 6-1.1-3 continued

(6) A taxpayer that:

(A) is described in subsection (b);

(B) owns definite situs property that is located in only one (1) taxing district; and

(C) files a personal property tax return for the definite situs property with the county assessor or (if applicable) the township assessor.

A taxpayer that meets the requirements of clauses (A) and (B) may elect to file a personal property tax return for the definite situs property with the county assessor or (if applicable) the township assessor, instead of filing a return for the definite situs property under this chapter.



IC 6-1.1-3 continued

(7) A taxpayer that:

(A) is participating in a net metering program under 170 IAC 4-4.2 or in a feed-in-tariff program offered by a company described in subsection (b)(4); and

(B) files a personal property tax return for the property with the county assessor or (if applicable) the township assessor.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1980, P.L.8, SEC.51; Acts 1981, P.L.66, SEC.2; P.L.64-1983, SEC.2; P.L.59-1985, SEC.2; P.L.168-2013, SEC.1; P.L.2-2014, SEC.18.

Note: These companies may be in more than one taxing district



What Else is Locally Assessed on Utilities?

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Local vs. Distributable

- If the item is land, a building that houses employees rather than only equipment, or a building improvement, it is locally assessed real property, with the exception of Railroad companies' operating improvements (and portable equipment sheds).
- The remaining property is considered to be distributable property.
- Some items or units of property may have dual uses. A portion may be used to produce or provide utility service, while the remainder is specifically attributable to a building or structure.



Local vs. Distributable

- To determine whether a central system is locally assessed real property or distributable property, the following standards apply:
 - The portion of the central system that is specifically attributable to the building or structure is locally assessed real property.
 - The portion of the central system that was installed to specifically accommodate the utility process or activity conducted in the facility is distributable property.
 - What used to be locally assessed personal property (if any) now has become a part of the distributable property (2010).



Local vs. Distributable

- Cell towers are now part of state distributable, but a microwave tower is generally local personal property and should be reported on a form 103.
- Assessment information on towers can be found on page 7 of Chapter 9 of the 2011 Real Property Assessment Guidelines. Towers were assessed as Locally Assessed Personal Property, reported by the utility in the taxing unit where located. The value used to report it is the Federal Tax Cost.
- Although identified as Locally Assessed Personal Property, these towers are now reported with their distributable property report to the Department if they were formerly reported on a Form 1 as owned by a utility company. Other towers not owned by a utility are still LPP.



Local vs. Distributable

- If the central system has a dual purpose, an allocation is made based on the specific facts and circumstances surrounding the use of the system.
- For example, the allocation of a central system would be a plumbing system that was installed both to serve the occupants of a building and also to supply water to cool an item of distributable property. In this case, an allocation is made to account for the portion of the central system that is locally assessed real property, and the portion of the central system that is attributable to the distributable property. The Department would need to confer with the taxpayer in this type situation to determine what the split would be based on percentage.



State Distributable Property

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STATE ASSESSED DISTRIBUTABLE PROPERTY


Because public utilities and railroads often cross township and county lines, the Department is charged with assessing the value of public utilities and railroads in Indiana. The Department values a company's entire enterprise statewide and then distributes the assessed value to each county in which the company operates. The distribution is allocated based on a percentage of the company's total operation in the county by township/taxing district.

Local and state assessing officials work together to assess the property of public utilities and railroads in Indiana. The Department assesses only the property that is directly used to deliver the service(state distributable) and buildings and improvements for railroads. Local assessing officials assess all personal property not directly used to provide the utility service, as well as all land, buildings, and building improvements associated with the public utility.

The best reference for determining whether property is state distributable or locally assessed is Book 2 of the Real Property Guidelines. The chapter can be downloaded by clicking the link below.


For specific questions on statewide distributable property, contact [Ms. Keilah K. Folkertsma](#), the Department's utility specialist, at (317) 232-3756.

- [Book 2 of the Real Property Guidelines](#)
- [Indiana Law on Taxation of Public Utilities](#)
- [Public Utility Assessment Rule](#)

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- [Where can I find out how much homes have sold for in my area?](#)
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- Assessors & Auditors
- Continuing Education
- New Official Packets
- Schools
- Vendors



3756.

- [Book 2 of the Real Property Guidelines](#)
- [Indiana Law on Taxation of Public Utilities](#)
- [Public Utility Assessment Rule](#)

The Department will no longer automatically mail forms and instructional memos to taxpayers as the forms and instructional memos are available online. If you require a hard copy of a form with instructions mailed to you, please contact Keilah Folkertsma at kfolkertsma@dlgf.IN.gov or Julie Waddell at jwaddell@dlgf.IN.gov.

Utility Information

1. Gas and Electric

- a. [Air pollution control A-3](#)
- b. [Water pollution control A-4](#)

*refer to #9, General Forms, for other needed forms

2. Buses

- a. [Value of buses and tires](#)
- b. [Bus company instructions](#) - February 25, 2014

*refer to #9, General Forms, for other needed forms

3. Pipeline

- a. [Pipeline A-6](#)
- b. [Pipeline A-7](#)
- c. [2014 Pipeline Gathering Values](#) - February 3, 2014
- d. [2014 Pipeline Transmission Values](#) - February 3, 2014
- e. [Pipeline Company Instructions](#) - February 25, 2014

*refer to #9, General Forms, for other needed forms

4. Rural Electric Membership Cooperation (REMC)

- a. [REMC A-5](#)
- b. [Special instructions for completing REMC A-5](#) - January 17, 2014

*refer to #9, General Forms, for other needed forms



homes have sold for in my area?

6. Why haven't I received my tax bill?

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Scroll down again

- a. [REMC A-5](#) 
- b. [Special instructions for completing REMC A-5](#)  - January 17, 2014

*refer to #9, General Forms, for other needed forms

5. Railroads


- a. [Form UD 32](#) 
- b. [Railroad information and instructions](#)  - January 17, 2014

*refer to #9, General Forms, for other needed forms

6. Telecommunications




*refer to #9, General Forms, for other needed forms

7. Water and Sewer





- a. [Water pollution control A-4](#) 

*refer to #9, General Forms, for other needed forms

8. Railroad Cars

- a. [Instructions for Completing the 2014 Report of Railcar Tax](#)  - January 17, 2014
- b. [2012 Railcar RC-1 Sample Worksheet](#)  - March 5, 2012
- c. [Instructions for Completing the 2010 Report of Railcar Tax](#)  - Spanish Version

9. General Forms

- a. [2014 UD-45 Instructions](#)  - January 17, 2014
- b. [UD-45 A](#) 
- c. [UD-45 Schedule F](#)  (replaces old Schedule G & H) - March 5, 2014
- d. [UD-45 Schedules](#) 

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
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Utility Forms on the Web

State Form	Form Title
31289  (U.D Form 32)	Annual Report - Railroad Property
40408 (U.D. Form 45)	Annual Report
46373  (DLGF RC-1)	Report of Railcar Tax
47336  (Schedule A-4)	Water Pollution Control Equipment
47337  (Schedule A-3)	Air Pollution Control Equipment
47338  (Schedule A-5)	REMC Schedule
47339  (Schedule A-6)	Pipe Valuation
47340  (Schedule A-7)	Utility Distributable Property of Pipeline Companies
47341  (Schedule A-8)	Value of Buses and Tires
52446  (Form SB-1/UD)	Statement of Benefits - Utility Distributable Property
52447  (Form UD-ERA)	Schedule of Deduction from Assessed Valuation Utility Distributable Property in Economic Revitalization Area
52448  (Form CF-1/UD)	Compliance with Statement of Benefits - Utility Distributable Property

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UD-45 Annual Report

ANNUAL REPORT
State Form 40408 (R18 / 11-13) / U.D. Form 45
Prescribed by Department of Local Government Finance

Reset Form
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PRIVACY NOTICE: The records in this series are CONFIDENTIAL according to IC 6-1.1-35-9.

INSTRUCTIONS:
1. This Annual Report should be prepared in duplicate.
2. Send one (1) copy to:
Department of Local Government Finance
Utility Specialist
100 North Senate Ave., Room N1058
Indianapolis, IN 46204
Telephone: (317) 232-3756 or (317) 232-3765
Additional forms or information may be found on our website: www.in.gov/dlgef/
3. One (1) copy is to be kept in the files of the taxpayer as a part of its permanent records.

NOTICE: All public utility companies, including all water, sewage, electric and pipeline, telephone, telegraph and bus companies are required to file annual reports under IC 6-1.1-8-19. Failure to file the required reports by the due date will result in penalties.

Name of utility company	Tax year
Street address	
City, state, and ZIP code	
Name of officer to whom notice of assessment and correspondence should be sent	Telephone number
	()
Mailing address of officer, (if different from above) (number and street)	E-mail address
City, state, and ZIP code	Fax number
	()
Type of utility	
<input type="checkbox"/> Electric <input type="checkbox"/> Gas <input type="checkbox"/> Water <input type="checkbox"/> Sewage <input type="checkbox"/> Pipeline <input type="checkbox"/> Telephone <input type="checkbox"/> Bus <input type="checkbox"/> REMC	

QUESTIONS:
Fiscal year end Federal Income Tax year end

Add Text
 Add Checkmark
 Place Initials
 Place Signature

Send or Collect Signatures
 Work with Certificates



Schedule A – the assessment

1. Utility Plant and Property in Service		1
2. Non-Utility Property		2
3. Plant Held For Future Use		3
4. Subtotal (Sum of Lines 1, 2 and 3) Less: Locally Assessed Real Property Included In: (Do not include R/O/W, easements or towers)		4
5. Utility Plant and Property in Service		5
6. Non-Utility Property		6
7. Plant Held For Future Use		7
8. Subtotal - Locally Assessed Real Property (Sum of Lines 5, 6 and 7)		8
9. TOTAL COST OF PROPERTY IN SERVICE (Excluding Locally Assessed Real Property) (Line 4 less Line 8)		9
10. Organization Expense		10
11. Acquisition Adjustment		11
12. ADJUSTED COST (Sum of Lines 9, 10 and 11)		12
DEDUCTIONS AND EXEMPTIONS (at cost)		
13. Intangibles (Attach explanation)		13
14. Less: Intangibles For Locally Assessed Real Property		14
15. Net Intangibles (Please provide supporting documentation)		15
16. Industrial Air Purification Equipment in Service (Schedule A-3)		16
17. Water Pollution Control Equipment in Service (Schedule A-4)		17
18. TOTAL DEDUCTIONS AND EXEMPTIONS (Sum of Lines 15, 16 and 17)		18
19. TOTAL ADJUSTED COST OF PROPERTY IN SERVICE (Line 12 less Line 18)		19



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Leased Property Schedule A-2

SCHEDULE A-2 - LEASED PROPERTY

- INSTRUCTIONS:
1. Report below all tangible personal property within the state which is held, possessed or controlled but not owned.
 2. If property is to be assessed to person holding, possessing or controlling the property, the taxpayer shall complete Schedule I.
 3. If property is to be assessed to the owner, the taxpayer shall complete Schedule II.
 4. Attach additional schedules if necessary.
 5. Send one (1) copy to County Assessor.

SCHEDULE I - ASSESS TO TAXPAYER					
COUNTY	TOWNSHIP, CITY, TOWN OR TAXING DISTRICT	NAME AND ADDRESS OF OWNER DESCRIPTION OF PROPERTY	COST	ACCUMULATED DEPRECIATION	TRUE TAX VALUE (TTV)
TOTALS					
CARRY TRUE TAX VALUE (TTV) OR 30% MINIMUM (WHICHEVER IS HIGHER) TO SCHEDULE A, LINE 35.			Cost X .3 = Minimum Value		Greater of 30% or TTV



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SCHEDULE A-2 - LEASED PROPERTY (continued)

INSTRUCTIONS:

1. Report below all tangible personal property within the state which is held, possessed or controlled but not owned.
2. If property is to be assessed to person holding, possessing or controlling the property, the taxpayer shall complete Schedule I.
3. If property is to be assessed to the owner, the taxpayer shall complete Schedule II.
4. Attach additional schedules if necessary.
5. Send one (1) copy to County Assessor.

[illegible]



INSTRUCTIONS:

1. Report Distributable property as a percent of investment or as a mileage figure.
2. See Instructional letter for Annual Report UD-45 for further instruction.
3. Attach additional sheets as necessary, only totaling at the end of all lines. **DO NOT SUBTOTAL BY COUNTY.**
4. If you are unsure of the DLGF number (taxing district number), please contact the appropriate Assessor where the property is located or see our webpage www.in.gov/dlgef. If you do not know the township, please contact the county assessor for assistance. **DO NOT LEAVE DLGF NUMBER BLANK.**
5. If you have over twenty (20) different taxing districts, it would be helpful if the Schedule E was reported electronically. You may report it via e-mail in Excel format to kfofertsma@dlgf.in.gov or jwaddell@dlgf.in.gov. Please contact us for the proper electronic format.
6. If you use a percentage, please be sure your total is equal to 100 percent. Rounding errors may cause variances.

[illegible]



UD-32 Annual Report – Railroad Property



ANNUAL REPORT - RAILROAD PROPERTY

State Form 31289 (R8 / 1-11) / U.D. Form 32

Department of Local Government Finance

PRIVACY NOTICE: The records in this series are CONFIDENTIAL according to IC 6-1.1-35-9.

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2. *Send one (1) copy to:* Department of Local Government Finance
Utility Specialist
100 North Senate Ave., Room N1058
Indianapolis, IN 46204

Telephone: (317) 232-3756
Additional forms and information may be found
on our website: www.in.gov/dlgf/.
3. *One (1) copy is to be kept in the files of the taxpayer as a part of its permanent records.*

NOTICE: All persons, companies, corporations, or associations owning or operating a steam or electric railroad, a suburban or interurban railroad, a switching or terminal railroad, a railroad station, or a railroad bridge in Indiana are required to file annual reports under IC 6-1.1-8-19. Failure to file the required reports by the due date will result in substantial penalties.

Name of railroad company (respondent)	Tax year
Street address	
City, state, and ZIP code	
Name of officer to whom notice of assessment and correspondence should be sent	Telephone number ()
Mailing address of officer, (if different from above) (number and street)	E-mail address

Click on Sign to add text and place signatures on a PDF file.

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UD-32 Schedule A

SCHEDULE A - SUMMARY OF SELECTED INFORMATION

Please complete the following sections.

SECTION 1 - OPERATING PROPERTIES			
1.	Federal cost of operating property		
2.	Cost of leased property (from schedule A-1)		
3.	Total cost of property		
4.	Federal accumulated depreciation of operating property		
5.	Federal accumulated depreciation of leased property		
6.	Total federal accumulated depreciation		
7.	Net federal value of property (line 3 less line 6)		

SECTION 2 - MISCELLANEOUS PROPERTIES				
		INDIANA	ALL OTHERS	TOTAL
8.	Land @ cost			
9.	Construction-in-progress @ cost			

For Class I railroads, Land would be Account 2 and CIP would be Account 90.

SECTION 3 - CURRENT YEAR ADDITIONS				
		COST	ACCUMULATED DEPRECIATION	NET VALUE
10.	Road - excluding structures			
11.	Equipment			
12.	Other misc. personal property			
13.	Total			

Please use federal cost and depreciation

Please check if no change from prior year. ☐

Please indicate if track is:

Leased from another railroad ☐

OR

Leased to another railroad ☐

COUNTY: _____

BRANCH / LINE: _____

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Please check if no change from prior year. ☐

INSTRUCTIONS:

1. List the non-operating fixed property owned within the State, the location and value thereof in each county, township, city, town or taxing district where the property is located.
2. If the taxpayer has more than one branch or line in a county, complete a schedule E for each of those branches or lines.
3. Attach additional schedules if necessary.
4. Arrange counties in alphabetical order. Arrange taxing districts in numerical order.
5. Contact the county assessor if you have non-operating property that is not being locally assessed.





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Please check if you had no change in improvements from prior year. ☐

INSTRUCTIONS:

1. List all personal property (office furniture and fixtures, tools, office equipment, microwave towers and other miscellaneous personal property), material and supplies, and improvements located within the State and the location thereof in each county, township, city, town or taxing district where the property is located.
2. If the taxpayer has more than one branch or line in a county, complete a separate schedule F for each of those branches or lines.
3. Please report the personal property, material and supplies at cost if available.
4. Attach additional schedules if necessary.
5. Arrange counties in alphabetical order. Arrange taxing districts in numerical order.
6. Please use the value for improvements that were certified in the last reassessment year, unless it is a new improvement.
7. Please identify any new or retired improvements.
8. Contact the county assessor if improvements are leased to a non-railroad business or are no longer used for railroad purposes, as those are locally assessed.

[illegible]



Non-railcar utilities (including railroads UD-32)

- Each year, the Department updates forms based on legislative or processing changes.
- Make sure the most up to date changes are on the web and updating the Pipeline Values per Mile and The Wisconsin Blue Chip study for Railroads.
- For 2014, the Department modified the UD-45 form to shorten them discontinuing collection of unused data or schedules D (Stock and Indebtedness) and F (Locally Assessed Real Estate and Improvements) The form is now 11 pages long.
- Modified the income statement to shorten it to 3 years from 5.
- 329 Active taxpayers nonrailcar – 562 in Railcar database – not all active.



Non-railcar utilities (including railroads)

- 60 days to amend for distribution or reasons other than obsolescence codified. (BPP taxpayers have one year)
- 1 year to provide actual return after omitted is placed in file.
- Capped penalties for omitted or late filing at \$1000 (which equates to 10 days late under the old code provision which was \$100 per day late or until the Department filed the omitted value).
- Capping penalties alleviates setting a standard date for placing omitted orders in the file and allows flexibility while still giving the taxpayer relief from potentially harmful penalties for failure to file or late filing.



Key Dates

- **April 1** (**March 1** by statute but the Department is requesting amendment) UD-45 and UD-32 without extensions (**amend by May 31**) due to the Department.
- **May 1** for UD-45 and UD-32 with extensions (**amend by June 30**) due to the Department – very rarely the Department will extend past May 1, but only in the most extraordinary of circumstances.
- **June 1** All returns reviewed including abnormal obsolescence, values set, and mailed to taxpayers (**10 days to appeal to the Department from receipt – 45 days to appeal to IBTR so around June 13 and July 19**).
- **June 30** Final orders must be mailed to taxpayer after review of any accounts appealed to the Department.



Key Dates Continued

- Appeals to IBTR will be handled on a case by case basis. The Department has one pending currently (4 entities – one issue).
- **July 1** Send values to counties electronically (Changes to June 15 in 2017) – Any late filer picked up after or correction made after this date will require a redistribution to the affected counties.
- **July 1** Railcar returns RC-1 due to the Department (August 30 to amend).
- **September 1** All returns reviewed including mileage discrepancies and entered into the database, all tentative



Key Dates Continued

- **By mid-October** prepare Excel export for DOR and for billing taxpayers – create and mail taxpayers and email Excel export to DOR.
- Process omitted – search for nonfilers for both nonrailcar and railcar – send info to counties for nonrailcar, send information to DOR, process bills for railcar and send to AG's office for penalties for both. Late filers and omissions require redistribution to the counties for nonrailcar.
- Tax bills are due to DOR by December 31.
- The Department has until the following year - October 1 to correct any errors found in distribution to the counties.



What Do Utilities Report?

- Companies report historical or original cost of their property including intangibles.
 - The intangibles and any locally assessed property are removed from the assessment.
 - The property is then subject to federal tax depreciation.
- Gross additions deduction
 - 60 percent of the taxable value of the property
 - The first year distributable equipment is placed in service
- Construction work in process is added to the assessment at 10 percent of the depreciated value.
- It is not Market Value, but it makes the administration easier based on the Department's Indiana Code and Administrative Code.



Obsolescence

50 IAC 5.1-11-1 Definitions

Authority: IC 6-1.1-8-42; IC 6-1.1-31-1

Affected: IC 6-1.1-8-26

Sec. 1. The following definitions apply throughout this section:

(1) "Abnormal obsolescence" means that obsolescence which occurs as a result of factors over which the taxpayer has no control and is unanticipated, unexpected, and cannot reasonably be foreseen by a prudent businessperson prior to the occurrence. Abnormal obsolescence is of a nonrecurring nature and includes:

- (A) unforeseen changes in market values;
- (B) adverse governmental action;
- (C) exceptional technological obsolescence; or
- (D) destruction by catastrophe;

that have a direct effect upon the value of the property of the taxpayer at the tax situs in question on a going concern basis.



Obsolescence

- (2) "Normal obsolescence" means the anticipated or expected reduction in the value of property that can be foreseen by a reasonable, prudent businessperson when property is acquired and placed into service. In general, it includes the:
- (A) expected, declining value through use;
 - (B) gradual decline in value because of expected technological improvements;
 - (C) gradual deterioration or obsolescence through the mere passage of time; and
 - (D) general assumption that such property will have a minimum value at the end of its useful life. Normal obsolescence is considered through the use of historical cost, short useful life, and accelerated federal tax depreciation in computing true tax value.
- (3) "Obsolescence" means the reduction in value of property that occurs through use, technological improvements, passage of time, changes in market values, and physical deterioration or destruction.

(Department of Local Government Finance; 50 IAC 5.1-11-1; filed Dec 15, 1993, 5:00 p.m.; 17 IR 966; reinstated by IC 6-1.1-8-44, eff Jul 1, 2003)



Obsolescence

- Obsolescence: defined under IC 6-1.1-8-26 , 50 IAC 5.1-6-11, and 50 IAC 5.1-11 – Abnormal obsolescence.
- Most obsolescence claims on telecoms and gas and electric companies.
- For REMCs all are compared against investor owned utilities in a special annual study by Indiana Statewide Association of REMCs.
- On railroads. (Wisconsin Blue Chip Method)
- And the occasional pipeline company that has non-operating property.



Obsolescence

- Complex due to the size and intricacy of the calculations and appraisals reviewed in short period of time. The Department gives fair consideration. This may take time.
- Some cases have spanned a number of years for appeals.
- The company must qualify and quantify their obsolescence under the Department's definition and to the Department's satisfaction.
- If mutual agreement cannot be made, the Department's assessment is final. Company can appeal through Indiana Board of Tax Review.
- Final step for resolution is the Tax Court.



Claim for Obsolescence

50 IAC 5.1-11-3 Abnormal obsolescence claim

Authority: IC 6-1.1-8-42; IC 6-1.1-31-1

Affected: IC 6-1.1-8

Sec. 3. (a) An adjustment for abnormal obsolescence will be permitted to the extent that the property qualifies for the adjustment and the public utility company is able to substantiate the facts, circumstances, and amount of the claim in order to properly determine the true tax value of the subject property.

(b) A taxpayer wishing to claim an adjustment for abnormal obsolescence must provide documentation of the resulting valuation of the personal property at the tax situs in question on the assessment date on a going concern basis.

(c) The books and records of the public utility company must not have reflected the abnormal obsolescence on the assessment date.



Claim for Obsolescence

- (d) The adjustment for abnormal obsolescence may not exceed the true tax value of the property without consideration of the abnormal obsolescence adjustment. (Department of Local Government Finance; 50 IAC 5.1-11-3; filed Dec 15, 1993, 5:00 p.m.: 17 IR 967; reinstated by IC 6-1.1-8-44, eff Jul 1, 2003)

50 IAC 5.1-11-4 Full disclosure

Authority: IC 6-1.1-8-42; IC 6-1.1-31-1

Affected: IC 6-1.1-8-26

Sec. 4. A public utility company shall disclose any claim for an adjustment for abnormal obsolescence in the annual report filed with the state board under 50 IAC 5.1-3-2. (Department of Local Government Finance; 50 IAC 5.1-11 4; filed Dec 15, 1993, 5:00 p.m.: 17 IR 967; reinstated by IC 6-1.1-8-44, eff Jul 1, 2003)



30 percent floor etc.

- With the exception of obsolescence the property is subject to the 30 percent floor value.
- They are taxed at the same tax rate as any other business personal property.
- Studies are done by LSA each year looking at exempting business personal property – this would include state distributable utilities and railcar and there has been legislation in SB 1 last year that allows counties to exempt property with a value under \$20,000 including telecom property assessed by the Department (but excluding IURC regulated utilities).
- <https://iga.in.gov/static-documents/2/4/e/e/24ee92ce/SB0001.06.ENRS.pdf>



Exempt and P.I.L.O.T.

- Exempt: Municipal and governmental properties
- P.I.L.O.T. (Payments in Lieu of Taxes) – such as IMPA
- Some companies file under local code.
- Taxes figured based on Department methods (using the UD-45) and then AV reported directly to the taxing jurisdictions or county but these will never be on the state distribution because they are NOT state assessed.
- (The City of Indianapolis files P.I.L.O.T. under IC 36-3-2)



Non-railcar utilities (Template for non specialized – those not using a schedule A-5, A-6, A-7, A-8)

A	B	C	D	E	F	G	H
1							
2	SCHEDULE A -- COMPUTATION OF ASSESSMENT	Formula					
3	Report all values at federal tax basis unless otherwise noted.	Formula from another schedule					
4	Note: Use for all UD-45s except for use with schedule A-5 -see A-5 specific version						
5							
6	Taxpayer Name:	Assessment Year:					
7		2013					
8	Utility Company Name						
9		\$ 50.00					
10							
11	1 Utility Plant & Property in Service		1				
12	2 Non-Utility Property		2				
13	3 Plant held for future use		3				
14	4 Subtotal (Sum of Lines 1, 2 and 3)	\$ -	4				
15							
16	Less: Locally Assessed Real Property included in:						
17	(Do not include R/O/W, easements, or towers)						
18	5 Utility Plant & Property in Service		5				
19	6 Non-Utility Property		6				
20	7 Plant held for future use		7				
21	8 Subtotal - Locally Assessed Real Property (Sum of Lines 5, 6, and 7)	\$ -	8				
22	9 TOTAL COST OF PROPERTY IN SERVICE (Excluding Locally Assessed Real Prop.) (Line 4 less Line 8)	\$ -	9				
23	10 Organization Expense		10				
24	11 Acquisition Adjustment		11				
25	12 ADJUSTED COST (Sum of Lines 9, 10 and 11)	\$ -	12				Enter positive or negative
26							
27	DEDUCTIONS AND EXEMPTIONS (at cost)						
28	13 Intangibles (ATTACH an explanation or this deduction will be denied)		13				
29	14 Less: Intangibles for Locally Assessed Real Property		14				
30	15 Net Intangibles (Line 13 less Line 14)	\$ -	15				
31	16 Industrial Air Purification Equipment in Service (Schedule A-3)	\$ -	16				
32	17 Stream Pollution Control Equipment in Service (Schedule A-4)	\$ -	17				
33	18 TOTAL DEDUCTIONS AND EXEMPTIONS (Sum of Lines 15, 16 and 17)	\$ -	18				
34	19 TOTAL ADJUSTED COST OF PROPERTY IN SERVICE (Lines 12 less Line 18)	\$ -	19				
35							
36	SCHEDULE A -- COMPUTATION OF ASSESSMENT						
37	Report all values at federal tax basis unless otherwise noted.						
38							
39	20 TOTAL ADJUSTED COST OF PROPERTY IN SERVICE (carry forward Line 19 of Page 3)	\$ -	20				
40	DEPRECIATION, AMORTIZATION AND CREDIT FOR GROSS ADDITIONS						
41	21 Accumulated Depreciation (as computed for Federal Tax Purposes)		21				
42	22 Accumulated Amortization Reserve		22				
43	23 Subtotal - Depreciation and Amortization (Line 21 plus Line 22)	\$ -	23				

Page 3

Sched. A Sched. A-1 Sched. A-2 Sched. A-3 Sched. A-4 Sched. A-5 Sched. A-6 Sched. A-7 Sched. A-8



Non-railcar utilities (Template REMC, Schedule A-5)

D4		fx													
A	B	C	D	E	F	G	H	I	J	K					
1	SCHEDULE A-5 -- REMC SCHEDULE														
2	Taxpayer Name:	Utility Company Name		Tax Year:											
3				2013											
4															
5	1	Utility Plant & Property in Service	\$	100,000.00	1										
6	2	Non-Utility Property			2										
7	3	Plant held for future use			3										
8	4	Subtotal (Sum of Lines 1, 2 and 3)	\$	100,000.00	4										
9		Less: Locally Assessed Real Property included in:													
10		(Do not include R/O/W, easements, or towers)													
11	5	Utility Plant & Property in Service	\$	50,000.00	5										
12	6	Non-Utility Property			6										
13	7	Plant held for future use			7										
14	8	Subtotal - Locally Assessed Real Property (Sum of Lines 5, 6, and 7)	\$	50,000.00	8										
15	9	TOTAL COST OF PROPERTY IN SERVICE	\$	50,000.00	9										
16		(Excluding Locally Assessed Real Property) (Line 4 less Line 8)													
17	10	Intangibles (attach explanation)			10										
18	11	TOTAL ADJUSTED COST OF PROPERTY IN SERVICE (Lines 9 less Line 10)	\$	50,000.00	11										
19		LESS:													
20		DEPRECIATION AND CREDIT FOR GROSS ADDITIONS													
21	12	Accumulated Depreciation			12										
22	13	Additional Depreciation in lieu of Federal Tax Depreciation (See computation below)	\$	5,000.00	13										
23	14	Less: Accumulated Depreciation Applicable to Locally Assessed Real Property			14										
24	15	Subtotal - Depreciation (Sum of Lines 12 & 13 less line 14)	\$	5,000.00	15										
25	16	Credit for Gross Additions (Schedule A-1)	\$	300.00	16										
26	17	Total Depreciation and Gross Additions Credit (Line 15 plus Line 16)	\$	5,300.00	17										
27	18	TENTATIVE VALUE OF PROPERTY IN SERVICE (Line 11 minus 17)	\$	44,700.00	18										
28	19	Minimum Value of Property in Service (Thirty Percent (30%) of Line 11)	\$	15,000.00	19										
29	20	NET VALUE OF PLANT AND PROPERTY IN SERVICE (Greater of Lines 18 or 19)	\$	44,700.00	20										
30		ADDITIONS: (report at True Tax Value from appropriate schedule)													
31	21	Construction in Process (Schedule A-1)	\$	50.00	21										
32	22	Other (Attach an Explanation) Note: If you do not quantify and qualify an obsolescence claim it will be denied	\$	(22,350.00)	22										
33		TOTAL VALUE OF REMC DISTRIBUTABLE PROPERTY (Line 20 plus Lines 21 and 22, if applicable) (Carry result to Line 37 of Schedule A)	\$	22,400.00	23										

enter negative if this is an obsolescence reduction



Non-railcar utilities (Template Pipeline, Schedules A-6 and A-7)

A	B	C	D	E	F	G	H
1							
2	SCHEDULE A -- COMPUTATION OF ASSESSMENT	Formula					
3	Report all values at federal tax basis unless otherwise noted.	Formula from another schedule					
4	Note: Use for all UD-45s except for use with schedule A-5 -see A-5 specific version						
5							
6	Taxpayer Name:	Assessment Year:					
7		2013					
8	Utility Company Name						
9		\$ 52,250.00					
10							
11	1 Utility Plant & Property in Service		1				
12	2 Non-Utility Property		2				
13	3 Plant held for future use		3				
14	4 Subtotal (Sum of Lines 1, 2 and 3)	\$ -	4				
15							
16	Less: Locally Assessed Real Property included in:						
17	(Do not include R/O/W, easements, or towers)						
18	5 Utility Plant & Property in Service		5				
19	6 Non-Utility Property		6				
20	7 Plant held for future use		7				
21	8 Subtotal - Locally Assessed Real Property (Sum of Lines 5, 6, and 7)	\$ -	8				
22	9 TOTAL COST OF PROPERTY IN SERVICE (Excluding Locally Assessed Real Prop.) (Line 4 less Line 8)	\$ -	9				
23	10 Organization Expense		10				
24	11 Acquisition Adjustment		11				Enter positive or negative
25	12 ADJUSTED COST (Sum of Lines 9, 10 and 11)	\$ -	12				
26							
27	DEDUCTIONS AND EXEMPTIONS (at cost)						
28	13 Intangibles (ATTACH an explanation or this deduction will be denied)		13				
29	14 Less: Intangibles for Locally Assessed Real Property		14				
30	15 Net Intangibles (Line 13 less Line 14)	\$ -	15				
31	16 Industrial Air Purification Equipment in Service (Schedule A-3)	\$ -	16				
32	17 Stream Pollution Control Equipment in Service (Schedule A-4)	\$ -	17				
33	18 TOTAL DEDUCTIONS AND EXEMPTIONS (Sum of Lines 15, 16 and 17)	\$ -	18				
34	19 TOTAL ADJUSTED COST OF PROPERTY IN SERVICE (Lines 12 less Line 18)	\$ -	19				
35							
36	SCHEDULE A -- COMPUTATION OF ASSESSMENT						
37	Report all values at federal tax basis unless otherwise noted.						
38							
39	20 TOTAL ADJUSTED COST OF PROPERTY IN SERVICE (carry forward Line 19 of Page 3)	\$ -	20				
40	DEPRECIATION, AMORTIZATION AND CREDIT FOR GROSS ADDITIONS						
41	21 Accumulated Depreciation (as computed for Federal Tax Purposes)		21				
42	22 Accumulated Amortization Reserve		22				
43	23 Subtotal - Depreciation and Amortization (Line 21 plus Line 22)	\$ -	23				

Page 3

Sched. A Sched. A-1 Sched. A-2 Sched. A-3 Sched. A-4 Sched. A-5 Sched. A-6 Sched. A-7



Non-railcar utilities (Template Bus Companies, Schedule A-8)

A	B	C	D	E	F	G	H
1							
2	SCHEDULE A -- COMPUTATION OF ASSESSMENT		Formula				
3	Report all values at federal tax basis unless otherwise noted.		Formula from another schedule				
4	A-8 Version use only						
5	Taxpayer Name:		Assessment Year:				
6			2013				
7							
8			\$ 272,920.00				
9							
10							
11	1 Utility Plant & Property in Service		1				
12	2 Non-Utility Property		2				
13	3 Plant held for future use		3				
14	4 Subtotal (Sum of Lines 1, 2 and 3)		\$ - 4				
15							
16	Less: Locally Assessed Real Property included in:						
17	(Do not include R/O/W, easements, or towers)						
18	5 Utility Plant & Property in Service		5				
19	6 Non-Utility Property		6				
20	7 Plant held for future use		7				
21	8 Subtotal - Locally Assessed Real Property (Sum of Lines 5, 6, and 7)		\$ - 8				
22	9 TOTAL COST OF PROPERTY IN SERVICE (Excluding Locally Assessed Real Prop.) (Line 4 less Line 8)		\$ - 9				
23	10 Organization Expense		10				
24	11 Acquisition Adjustment		11				
25	12 ADJUSTED COST (Sum of Lines 9, 10 and 11)		\$ - 12				
26							
27	DEDUCTIONS AND EXEMPTIONS (at cost)						
28	13 Intangibles (ATTACH an explanation or this deduction will be denied)		13				
29	14 Less: Intangibles for Locally Assessed Real Property		14				
30	15 Net Intangibles (Line 13 less Line 14)		\$ - 15				
31	16 Industrial Air Purification Equipment in Service (Schedule A-3)		\$ - 16				
32	17 Stream Pollution Control Equipment in Service (Schedule A-4)		\$ - 17				
33	18 TOTAL DEDUCTIONS AND EXEMPTIONS (Sum of Lines 15, 16 and 17)		\$ - 18				
34	19 TOTAL ADJUSTED COST OF PROPERTY IN SERVICE (Lines 12 less Line 18)		\$ - 19				
35			Page 3				
36	SCHEDULE A -- COMPUTATION OF ASSESSMENT						
37	Report all values at federal tax basis unless otherwise noted.						
38							
39	20 TOTAL ADJUSTED COST OF PROPERTY IN SERVICE (carry forward Line 19 of Page 3)		\$ - 20				
40	DEPRECIATION, AMORTIZATION AND CREDIT FOR GROSS ADDITIONS						
41	21 Accumulated Depreciation (as computed for Federal Tax Purposes)		21				
42	22 Accumulated Amortization Reserve		22				
43	23 Subtotal - Depreciation and Amortization (Line 21 plus Line 22)		\$ - 23				

Sched. A Sched. A-1 Sched. A-2 Sched. A-3 Sched. A-4 Sched. A-5 Sched. A-6 Sched. A-7 Sched. A-8



Template for Railroads, not including distribution

E42																			
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q			
1	Railroad Company:	Railroad name			ID#														
2	Assessment Year:	2013																	
3																			
4																			
5	1	Federal cost of operating property		3,000,000		pg 4 In 1													
6	2	Cost of leased property				pg 4 In 2													
7	3	Total cost of operating property			3,000,000														
8	4	Federal accum. depreciation of operating property		500,000		pg 4 In 4													
9	5	Federal accum. depreciation of leased property																	
10	6	Total federal accumulated depreciation			500,000														
11	7	Depreciated cost of operating property			2,500,000														
12	8	Gross additions credit	3,000,000		(1,800,000)														
13	9	Net cost of operating property			700,000														
14	10	30% floor calculation		900,000		Calced by formula													
15	11	Greater of line 9 or 10			900,000														
16	12	Indiana allocation percentage from below			77.00%														
17	13	Indiana allocation of operating property			693,000														
18	14	Add: (Indiana property only)																	
19	15	Land		5,000,000		pg 4 In 8													
20	16	CIP @ 10% of cost	0		0	pg 4 In 9													
21	17	Materials & Supplies exempt			0	pg 4 In 10													
22	18	Sub-Total (Indiana properties)			5,000,000														
23	19	Sub-Total (Operating & Indiana properties)			5,693,000														
24	##	Other: Cbs. Blue Chip	10.00%		(569,300)														
25					0														
26	21	Nonoperating property	n/a		0														
27	##	Total True Tax Value			5,123,700														
28	##	ASSESSED VALUE			5,123,700	100% True Tax Value													
29																			
30		Last year's assessment	23,298,940			Fill in from last year													
31		Federal depreciation %	16.67%			calced													
32																			
33		Indiana Allocation Percentages																	
34		Investment		75.0000%		If zeros leave blank in this section													
35		All track miles		75.0000%		Operating Stats Pg 3													
36																			
37		Average (Investment factor)			75.0000%														
38		Originating & terminating tonnage		80.0000%															
39		Ton miles		72.0000%															
40		Aggregate car & locomotive miles		85.0000%															
41																			
42		Average (Usage factor)			79.0000%														
43		Indiana Allocation Percentage			77.0000%														
44																			
45																			
46																			
47																			
48					5,123,700	calced													
49					0	calced													
50																			
51					4,033,719														
52					1,089,981														
53																			
54																			
55																			
56																			



Main Menu Nonrailcar Utility Database

frmMainMenu

Version UTI2014.05.14

Tax Year: 2014

Navigation Pane

Taxpayer/Assessment

Assessment and Distribution Notices

General Reports

Activity Reports

Equalization

Equalized Distribution

Populate Collection Data

Edit Tax Districts

New Tax Year

Import Taxpayer Data

Username: Kfolkertsma

Password:

Login Change Password

Exit Database

Record: 14 of 1

No Filter Search

Form View

Num Lock



Taxpayer Assessment Screen

frmMainMenu frmTaxpayer

Active On! Find a Taxpayer Tax Year 2014 You Are Kfolkertsma

Taxpayer 1007 Taxpayer [REDACTED]

Type Gas and Electric Inactive

Address Contact Notes

DBA Address 1 155 Grand Ave. Ste 706 Address 2 City Oakland State/Province CA Postal Code 94612 Phone 510-267-9322 Fax E-Mail amlanetriv@hawaiiintel.net

Add an Assessment Collection Data

Standard Assessment

Tax Year 2014 AssessmentID 20141007 View

Total Miles	100.00	Date Filed	3/17/2014	<input checked="" type="checkbox"/> Distribute Over All
Distributable	\$73,600,940.00	Extension		<input type="checkbox"/> Late <input type="checkbox"/> Omitted
Contested	\$0.00	DLGF Filed		
Equalized Dist.	\$73,600,940.00	Final Hearing Date		

Record: 1 of 328 Filtered Search

Form View Num Lock Filtered



Non-railcar utilities Templates in Excel – Schedule for allocation currently used for upload to database)

A1		District_ID																
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
1	District_ID	Distribution_Percent																
2	03001	0.000112276528																
3	03002	0.000275891080																
4	03003	0.000036838618																
5	03004	0.005203664622																
6	03005	0.007106766378																
7	03006	0.000634691444																
8	03007	0.000018296693																
9	03008	0.000038102639																
10	03009	0.000656205909																
11	03011	0.000722338644																
12	03012	0.000061253730																
13	03013	0.000046020659																
14	03014	0.000270998571																
15	03016	0.000012810657																
16	03017	0.000083402995																
17	03018	0.000348595677																
18	03019	0.000045998377																
19	03020	0.000651037235																
20	03021	0.000074844248																
21	03022	0.000023173722																
22	03024	0.000004004774																
23	04001	0.000050680155																
24	04002	0.000169080186																
25	06001	0.000482499434																
26	06002	0.000521802198																
27	06005	0.000860260578																
28	06006	0.001506903972																
29	06008	0.000551215856																
30	06010	0.000000790379																
31	06011	0.000484312722																
32	06012	0.000040785133																
33	06013	0.000151228462																
34	06014	0.000529532019																
35	06016	0.000168696723																
36	06017	0.000000000000																
Company name		Additional Info																



Import Distribution

frmMainMenu

frmImportTaxpayerData

X

TAXPAYER SELECTION

FILE SELECTION

Navigation Pane

TaxpayerID	Name
1007	Benton County Wind Farm LLC
1008	Hoosier Wind Project, LLC
1010	Commonwealth Edison
1012	DPL Energy LLC
1017	Fowler Ridge Wind Farm LLC
1018	Fowler Ridge III Wind Farm LLC
1019	Fowler Ridge II Wind Farm LLC
1020	Hoosier Energy REC, Inc.
1030	Indiana-Kentucky Electric Corporation
1040	Indiana Michigan Power Company
1042	AEP Indiana Michigan Transmission Compar
1045	AEP Generating Company
1050	Indianapolis Power & Light Co.
1055	Meadow Lake I Wind Farm
1056	Meadow Lake II Wind Farm
1057	Meadow Lake Wind Farm III LLC
1058	Meadow Lake Wind Farm IV LLC
1060	Miami Power Corp.
1068	Sustainable Power Group, LLC
1070	Louisville Gas and Electric Company
1080	Duke Energy Indiana, Inc.
1100	Wabash Valley Power Association
1110	Boonville Natural Gas Corp.
1130	City of Indianapolis, Department of Public U

Browse...

Select a Taxpayers whose data you wish to import. You may only select one Taxpayer.

SELECTED TAXPAYER

Generate

Clear Selection

Record: 1 of 1

No Filter

Search

Form View

Num Lock



Distribution Screen

frmMainMenu frmTaxpayer **frmDistribute**

AssessmentID: 20141007 Mileage Reported/calculated 100/100 ☒
Benton County Wind Farm LLC Weight Error 0.00000000 Duplicate Check

Clear

Calculate Weights

Calculate Assessment

Clear Do it ALL!

CountyDistID	Current Year Gross Additions	Amount	Weight	Weight	Taxing District Miles	Dist Assessment	Contested	Uncontested	Equalized Dist
04014		\$0.00	0.1594	0.1594100000	15.941	#####	0	11,732,730	11,732,730
04017		\$0.00	0.8359	0.8358900000	83.589	#####	0	61,522,290	61,522,290
56010		\$0.00	0.0047	0.0047000000	0.47	\$345,924.42	0	345,920	345,920
*		\$0.00					0	0	0

Sums->

\$0.00

1.0000

1.0000

Award the Pot & Equalize

\$73,600,940.00

0

Errors->

\$0.00

\$0.00

0

Record: 14 1 of 3 Filtered Search

Form View Num Lock Filtered



General Reports Tab

Navigation Pane

frmMainMenu frmGeneralReports

Late Filers (Selected Year)

Omitted Filers (Selected Year)

Collections (All Years)

Balance CSX and Norfolk Southern

Record: 14 1 of 1 No Filter Search

Form View Num Lock



General Reports Late Filers for AG's office

Navigation Pane

frmMainMenu frmGeneralReports qryLynnLateFilers

Year 2014 Late Filers

DUGF File Number: 7005	Deadline: 9/19/2014
American Suburban Utilities, Inc. attn: Scott Lods 3350 W 250 N West Lafayette, IN 47906	Filing Date: 10/7/2014 Days Late: 18
Gross Penalty Amount \$1,800.00	
Net Penalty Amount \$1,000.00	
<hr/>	
DUGF File Number: 7141	Deadline: 9/19/2014
Howard County Utilities, Inc. attn: Scott Lods 3350 W 250 N West Lafayette, IN 47906	Filing Date: 10/7/2014 Days Late: 18
Gross Penalty Amount \$1,800.00	
Net Penalty Amount \$1,000.00	
<hr/>	
DUGF File Number: 1068	Deadline: 9/19/2014
Sustainable Power Group, LLC attn: Chip Everest 2749 E Parley's Way, Ste 310 Salt Lake City, UT 84109	Filing Date: 10/2/2014 Days Late: 13
Gross Penalty Amount \$1,300.00	
Net Penalty Amount \$1,000.00	
<hr/>	
Total Gross Penalties \$4,900.00	
Total Net Penalties \$3,000.00	

Tuesday, November 25, 2014 Page 1 of 1

Page: 1 of 1 No Filter

Ready Num Lock 72%



Equalized Distribution Comparison Reports

frmMainMenu Equalized Distribution Comparison Reports

By District
By County
By Tax Payer

Eq. Dist. Comparison By Taxing District
☒ All Districts
☐ Specific District

Eq. Dist. Comparison By County
☒ All Counties
☐ Specific County

Eq. Dist. Comparison By Tax Payer
☒ All Tax Payers
☐ Specific Tax Payer

County Mailing Labels based on Title
Title: County Assessor

01-Adams
02-Allen
03-Bartholomew
04-Benton
05-Blackford
06-Boone
07-Brown
08-Carroll

Generate Clear Selections

Navigation Pane

Assessment Data Export

01 Adams
02 Allen
03 Bartholomew
04 Benton
05 Blackford
06 Boone
07 Brown
08 Carroll
09 Cass
10 Clark
11 Clay
12 Clinton
13 Crawford
14 Daviess
15 Dearborn
16 Decatur
17 Dekalb
18 Delaware
19 Dubois

☒ Selected Counties
☐ All Counties

Year: 2014

Execute Clear Selections

Currently Exporting: [] []

Preferences

E-Mail Text File Name
Browse...

Send E-mails To:
☒ No One
☐ County Officials
☐ The Following E-mail:
dschwab@dlgf.in.gov

Files to Export:
☒ Utility Data
☒ Rail Data
☒ Equalized Dist. Comparison
☐ Include Parcel Number Update Column

Record: 14 of 1 No Filter Search

Form View Num Lock



By Specific District

frmMainMenu Equalized Distribution Comparison Reports

By District
By County
By Tax Payer

Eq. Dist. Comparison By Taxing District
☐ All Districts
☒ Specific District

Eq. Dist. Comparison By County
☒ All Counties
☐ Specific County

Eq. Dist. Comparison By Tax Payer
☒ All Tax Payers
☐ Specific Tax Payer

County Mailing Labels based on Title
Title: County Assessor

01-Adams
02-Allen
03-Bartholomew
04-Benton

Enter Parameter Value
Enter the Taxing District ID:
49101
OK Cancel

Navigation Pane

Assessment Data Export
01 Adams
02 Allen
03 Bartholomew
04 Benton
05 Blackford
06 Boone
07 Brown
08 Carroll
09 Cass
10 Clark
11 Clay
12 Clinton
13 Crawford
14 Daviess
15 Dearborn
16 Decatur
17 Dekalb
18 Delaware
19 Dubois

☒ Selected Counties
☐ All Counties
Year: 2014
Execute Clear Selections
Currently Exporting: [] []

Preferences
E-Mail Text File Name
Browse...
Send E-mails To:
☒ No One
☐ County Officials
☐ The Following E-mail:
dschwab@dlgf.in.gov
Files to Export:
☒ Utility Data
☒ Rail Data
☒ Equalized Dist. Comparison
☐ Include Parcel Number Update Column

Record: 14 of 1 No Filter Search
Form View Num Lock



Report Compares 3 years of data

Navigation Pane

frmMainMenu Equalized Distribution Comparison Reports Equalized Distribution Comparison By Taxing District

Equalized Distribution Comparison

Taxing District ID: 49101
Taxing District Name: Indpls City-Center Township

Tax Payer ID	Tax Payer Name	Doing Business As	2012 Eq. Dist.	Pct. + / - 2012 - 2013	2013 Eq. Dist.	Pct. + / - 2013 - 2014	2014 Eq. Dist.
1040	Indiana Michigan Power Company	American Electric Power	\$2,040.00	1406.37 %	\$30,730.00	7.09 %	\$32,910.00
1050	Indianapolis Power & Light Co.		\$77,604,840.00	-5.42 %	\$73,399,420.00	3.28 %	\$75,809,390.00
1080	Duke Energy Indiana, Inc.		\$105,900.00	4.46 %	\$110,620.00	-37.48 %	\$69,160.00
1130	City of Indianapolis, Department of Public Util.	Citizens Energy Group	\$113,243,930.00	1.65 %	\$115,111,810.00	1.63 %	\$116,989,080.00
1170	Indiana Gas Co., Inc.		\$28,240.00	1.63 %	\$28,700.00	1.46 %	\$29,120.00
1340	NIPSCO	Northern Indiana Public Service	\$12,390.00	-5.65 %	\$11,690.00	0.77 %	\$11,780.00
2025	Burlington Stage Lines, Ltd.		\$50,190.00	32.2 %	\$66,350.00	3.77 %	\$68,850.00
2030	Greyhound Lines, Inc.		\$93,570.00	-15.89 %	\$78,700.00	-44.19 %	\$43,920.00
5100	CSX Transportation, Inc.		\$12,607,080.00	21.44 %	\$15,309,780.00	-12.99 %	\$13,320,510.00
5235	Louisville & Indiana Railroad		\$65,060.00	23.06 %	\$80,060.00	5.88 %	\$84,770.00
5250	Norfolk Southern Corp.		\$2,900.00	0 %	\$2,900.00	0 %	\$2,900.00
5300	Southern Indiana Railway, Inc.		\$0.00	0 %	\$0.00	0 %	\$0.00
6009	Neutral Tandem-Indiana, LLC		\$295,840.00	-8.68 %	\$270,170.00	-59.46 %	\$109,520.00
6030	American Messaging, Inc.		\$119,290.00	0.69 %	\$120,110.00	-0.42 %	\$119,600.00
6034	Cleveland Unlimited, Inc.		\$653,860.00	-11.65 %	\$577,690.00	-5.24 %	\$547,410.00
6050	AT & T Communications, Inc.		\$6,774,560.00	-11.3 %	\$6,008,860.00	31.99 %	\$7,930,860.00
6054	Celco Partnership	Verizon Wireless	\$9,372,940.00	18.26 %	\$11,084,260.00	-0.13 %	\$11,069,790.00
6056	Cincinnati Bell Any Distance Inc.		\$1,503,900.00	-20.15 %	\$1,200,860.00	-11.95 %	\$1,057,380.00
6059	Indiana Fiber Network, LLC		\$268,640.00	30.26 %	\$349,940.00	15.45 %	\$404,020.00
6060	Indiana Paging Network, Inc.		\$85,580.00	0.16 %	\$85,720.00	0.9 %	\$86,490.00
6061	Comcast IP Phone, LLC		\$4,119,590.00	-8.28 %	\$3,778,360.00	13.01 %	\$4,270,030.00
6080	New Bloomington Cellular Telephone Company	Rta Bloomington Cellular Telephone	\$0.00	N/A		N/A	
6158	C&N-RUS, Inc. (Fka Cnergy MetroNet, Inc.)	Metronet	\$917,580.00	14.75 %	\$1,052,920.00	-24.92 %	\$790,540.00
6182	Clear Wireless LLC			N/A		100 %	\$121,970.00
6275	Deltacom, LLC			100 %	\$91,360.00	-100 %	\$0.00
6276	EarthLink Business, LLC			N/A		100 %	\$245,250.00
6315	Fiber Technologies Networks, L.L.C.		\$1,614,050.00	-18.97 %	\$1,307,850.00	-6.41 %	\$1,224,010.00
6368	Global Crossing North American Networks, Inc.		\$0.00	0 %	\$0.00	N/A	
6400	Bright House Networks Information Services, LLC		\$204,050.00	0 %	\$204,050.00	0 %	\$204,050.00
6401	Bright House Networks, LLC		\$1,191,020.00	112.88 %	\$2,535,400.00	13.89 %	\$2,887,460.00

Tuesday, November 25, 2014 Page 1 of 2

Page: 1 of 1 No Filter

Ready Num Lock 93%



Current Year and Previous 2

Navigation Pane

frmMainMenu Equalized Distribution Comparison Reports Equalized Distribution Comparison By Taxing District

Taxing District ID: 49101
Taxing District Name: Indpls City-Center Township

Tax Payer ID	Tax Payer Name	Doing Business As	2012 Eq. Dist.	Pent. + / - 2012 - 2013	2013 Eq. Dist.	Pent. + / - 2013 - 2014	2014 Eq. Dist.
6410	Indiana Bell Telephone Co.		\$34,335,150.00	2.09 %	\$35,051,730.00	0.18 %	\$35,113,290.00
6413	McLeodUSA Telecommunications Services Inc.		\$113,340.00	-2.99 %	\$303,970.00	-13.87 %	\$261,810.00
6426	New Cingular Wireless PCS, LLC		\$6,075,350.00	84.98 %	\$11,238,070.00	-7.77 %	\$10,364,560.00
6433	Windstream KDL, Inc. fka Kentucky Data Link		\$3,407,980.00	30.2 %	\$4,437,090.00	-7.14 %	\$4,120,200.00
6451	McLeodUSA Network Services, Inc.		\$0.00	N/A		N/A	
6455	Level 3 Communications, LLC		\$338,060.00	-1.73 %	\$332,210.00	3.35 %	\$343,330.00
6480	MCI Communications Services, Inc.		\$3,797,280.00	0.44 %	\$3,813,890.00	13.54 %	\$4,330,170.00
6482	MCI Metro Access Transmission Services, Inc.		\$2,753,440.00	7.16 %	\$2,950,650.00	-34.38 %	\$1,936,260.00
6585	Windstream NTII, Inc fkaNorlight Telecommunications		\$388,580.00	-54.76 %	\$175,780.00	-8.03 %	\$161,670.00
6589	Windstream Nuvox Indiana, Inc.		\$3,256,810.00	-20.52 %	\$2,588,570.00	-14.01 %	\$2,225,820.00
6640	NexTel West Corp.		\$147,450.00	-71.03 %	\$42,720.00	-70.2 %	\$12,730.00
6715	US Signal Company, LLC		\$40,690.00	13.93 %	\$46,360.00	-0.54 %	\$46,110.00
6735	Smithville Telecom (fka Smithville Digital LLC)			100 %	\$338,360.00	-16.21 %	\$283,520.00
6795	T-Mobile Central LLC		\$2,640,770.00	-7.38 %	\$2,445,950.00	-22.68 %	\$1,891,140.00
6880	Sprint Communications Co. L.P.		\$547,340.00	-14.14 %	\$469,920.00	-45.84 %	\$254,530.00
6885	Sprint Spectrum, L.P.		\$2,858,310.00	-7.84 %	\$2,634,190.00	26.28 %	\$3,326,470.00
6887	rw telecom of indiana l.p.		\$5,865,190.00	16.2 %	\$6,815,370.00	12.04 %	\$7,636,190.00
6930	Citynet Indiana, LLC		\$79,540.00	0 %	\$79,540.00	0 %	\$79,540.00
6938	Zayo Group, LLC		\$165,230.00	7.67 %	\$177,910.00	87.36 %	\$333,340.00
6963	US Xchange of Indiana LLC		\$2,090,700.00	-33.07 %	\$1,399,280.00	-14.53 %	\$1,195,910.00
6983	Mega Path Corp		\$9,810.00	74.82 %	\$17,150.00	27.11 %	\$21,800.00
6996	XO Communications Services, Inc.		\$37,300.00	-36.51 %	\$23,680.00	0.42 %	\$23,780.00
District Totals:			\$300,885,360.00		\$308,280,700.00		\$311,492,940.00

Tuesday, November 25, 2014 Page 2 of 2

Page: 14 2 No Filter

Ready Num Lock 93%



Transmission of AV to Counties

- The Department emails .txt files and Excel files for Distributable utilities
- There is a separate file for Railroads since the format is not the same
- The Department also mails a copy of the Equalized Distributable Report so you can easily identify any large changes or missing taxpayers
- The Department emails to the county assessor and the county auditor, but can add any person in your office you assign – just email the person's email address to Keilah, Julie or David. The Department's email addresses are on the contact page.
- So what does the assessor do with this information?



Transmission of AV to Counties

- David Schwab DSchwab@dlgf.IN.gov is handling inserting the parcel numbers you send us into the backend of the database.
- The Department does not see the parcel numbers in the front end – where I do my work inputting the assessments.
- Before the Department receives your parcel number, the Department has to create a unique identifier for each allocation using the 5 digit taxing district number followed by the taxpayer 4 digit account number assigned by us – so if there is a new allocation you may see one of these numbers.



Who Does What? IC 6-1.1-8-27

Sec. 27. (a) On or before June 1 of each year, the department of local government finance shall:

- (1) make a tentative determination of the distributable property assessed values that are distributable to each taxing unit in Indiana based on the tentative distributable property assessed values determined under section 26 of this chapter; and
- (2) certify to the county assessor and the county auditor of each county the distributable property assessed values that the department tentatively determines are distributable to the taxing districts of the county. The county auditor may use the tentative assessed values received under this subsection in preparation of the certified statement required under IC 6-1.1-17-1. The county auditor shall designate these values as tentative assessment values in the certified statement.



IC 6-1.1-8-27 continued

(b) As soon as the department of local government finance determines its final assessments of distributable property, the department shall certify to the county assessor and the county auditor of each county the distributable property assessed values which the department determines are distributable to the taxing districts of the county. In addition, if a public utility company has appealed the department of local government finance's final assessment of the company's distributable property, the department shall notify the county auditor of the appeal.



IC 6-1.1-8-27 Continued – assessor's duties and auditor's

(c) The county assessor shall review the department of local government finance's certification under subsection (b) to determine if any of a public utility company's property which has a definite situs in the county has been omitted. The county auditor shall enter for taxation the assessed valuation of a public utility company's distributable property which the department distributes to a taxing district of the county. *(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.90-2002, SEC.78; P.L.256-2003, SEC.2; P.L.111-2014, SEC.18.*



What if My County Does it Differently?

- Great deference is given to local control, so if your county does it differently, as the Department believes some do, as long as the main goal of getting the values on the tax rolls is accomplished the Department defers to your judgment.
- Per IC 6-1.1-8-27, however, it is the auditor's job to place the values on the roll and the assessor's job to let the Department know if you believe there are missing taxpayers.
- Missing taxpayers may be late or what the Department calls omitted filers. Omitted filers are those who fail to file and the Department ends up having to put an assessment on for them.



Omitted Filers

- If a company does not file, and information has not been received that they have been sold or are out of business, a letter is sent to the company requesting information. Usually the Department attempts at least 2 contacts and often more, including email and telephone calls as well as mailing letters.
- No response = the Department makes filing for them.
- This is applicable to all utilities, including railcar companies. (IC 6-1.1-8-22)
- Unfortunately, there is no easy way to set a value on a company that has no filing history – the Department typically marks up the last year by 10 percent (multiply by 1.1)



Moving on to Railcars

- What are they and why should I care?

IC 6-1.1-8-2 Definitions

Sec. 2. As used in this chapter: (10) The term "railroad car company" means a company (other than a railroad company) which owns or operates cars for the transportation of property on railroads.

IC 6-1.1-8-35

Indefinite-situs distributable property of railroad car companies; distributable property of certain railroads; computation of tax; disposition of tax proceeds



Synopsis of IC 6-1.1-8-35

- Railroad car companies (railcar companies) are state assessed but are NOT distributable. They are indefinite situs property taxes.
- They pay their tax to the Indiana Department of Revenue.
- The funds are deposited in the state treasury for credit to the commuter rail service fund established by IC 8-3-1.5-20.5 to be used as provided in IC 8-3-1.5-20.5(c), amounts collected under this section from a railroad company are deposited in the state treasury for credit to the electric rail service fund established by IC 8-3-1.5-20.6.



Railcar

- Statutory due date moved from **May 1 to July 1**, alleviating the requirement for most extensions, unless extraordinary circumstances
- 60 days to amend
- In reviewing these, the mileage is critical. First, the Department must go through each return and compare it with the reports from the railroads on reported mileage and collect all reported miles per the railroads by carmark – the 4 letter identifier that will use to allocate miles. The Department has one mark that splits the mileage by percentage between two owners each year. If the Department has a discrepancy, the Department will take the higher of the two reported values (usually the RR report, but occasionally that may be from the taxpayer).
- One calendar year to provide documentation on original filing to replace omitted



RC-1 Report of Railcar Tax

REPORT OF RAILCAR TAX
State Form 46373 (R20 / 11-13) / DLGF RC-1

DEPARTMENT OF LOCAL GOVERNMENT FINANCE
UTILITY SPECIALIST
100 N. Senate Avenue - Room N1058
Indianapolis, IN 46204
(317) 232-3756
www.IN.gov/dlgr/

Reset Form
FOR TAX BOARD USE ONLY

PRIVACY NOTICE: The records in this series are confidential according to I.C. 6-1.1-35-9.

PLEASE READ THE ENCLOSED INSTRUCTIONS CAREFULLY BEFORE COMPLETING THE WORKSHEETS.

Identify all railroad car marks reported on this return. (mandatory)		Tax year	
Are all miles for cars with this reporting mark included in this return? <input type="checkbox"/> Yes <input type="checkbox"/> No		If no, please attach an explanation.	
Name of railroad car company		Federal Identification number	
Address (number and street)	City	State	ZIP code
Name of officer to whom notice of assessment and correspondence should be sent			
Mailing address of officer (if different from above) (number and street)	City	State	ZIP code

ALLOCATION FACTORS

GROSS EARNINGS (If applicable)	
1. Gross earnings of all cars owned or controlled	
2. Gross earnings in Indiana of all cars owned or controlled	
3. Indiana earnings allocation (line 2 divided by line 1)	
TOTAL MILEAGE	
4. Total miles traveled of all cars owned or controlled	
5. Total miles traveled in Indiana of all cars owned or controlled (page 3)	
6. Indiana mileage allocation (line 5 divided by line 4)	
7. Indiana allocation factor (average of line 3 and line 6 if gross earnings is applicable)	
VALUATION	
8. Total fleet value (line 10, page 2)	

Add Text
 Add Checkmark
 Place Initials
 Place Signature

► Send or Collect Signatures
► Work with Certificates



Railcar Template

A45		fx Totals												
	A	B	C	D	E	F	G	H	I	J				
1		2013												
2	Name:	Carline Company X												
3	Fein:	45-1234567												
4	1	Gross Earnings of all Cars owned or controlled												
5	2	Gross Earnings in Indiana of all cars owned or controlled												
6	3	Indiana Earnings Allocation (line 2 divided by line 1)												
7		TOTAL MILEAGE												
8	4	Total miles run of all cars owned or controlled												
9	5	Total miles run in Indiana of all cars owned or controlled												
10	6	Indiana Mileage allocation (line 5 divided by line 4)												
11	7	Indiana allocation factor (average of line 3 and line 6)												
12		VALUATION												
13	8	Total Fleet Value												
14	9	Idle car allowance	\$											
15	10	Net fleet value (line 8 less line 9)												
16	11	Indiana allocation factor (line 7 above)												
17	12	Indiana fleet value (line 10 multiplied by line 11)												
18	13	Indiana Assessed Value (100% of line 12)												
19	14	Indiana assessed value rounded to nearest ten dollars												
20														
21	MC factored	Average Tax Rate												
22		Tax	\$											
23	\$ 0.25	Maintenance Credit												
24	1		\$											
25	(\$0.25)	New amount due												
26														
27		IDLE CAR ALLOWANCE												
28	1	Light Repair												
29	2	Heavy Repair												
30	3	Scheduled Maintenance												
31	4	Cars not removed from records that are in the process of being scrapped or are in storage awaiting executive approval for dismantling												
32	5	Total Number of Idle car days												
33	6	Total Number of Railcars multiplied by 365												
34	7	Idle Car Percentage												
35		20 % MAXIMUM												
36		DEPRECIATION SCHEDULE												
37		# of cars												
38	2012													
39	2011	5	\$											
40	2010													
41	2009													
42	2008													
43	2007													



Railcar Mileage

Total Miles Reported by Taxpayer											
	A	B	C	D	E	F	G	H	I	J	K
1	Carline Compan	Taxpayer App	Carma	BOCT	CSX	NS	GT (CN)	SOOLINE (CP)	UP	Others	Totals
2	ABC Recycling	ABC Recycling	AABX								-
3	AARX	AARX	AARX		14,703						14,703
4	Railbox	Railbox	ABOX		42,145						42,145
5	TTX Company	TTX Company	ABOX		50,352	202,047	2,666	4,069			259,134
6	ABB INC. formerly Asea	ABB INC. formerly Asea	ABWX								-
7	Albany Recycling Service	Albany Recycling Service	ABYX								-
8	Honeywell International	Honeywell International	ACAX								-
9	Consol Coal	Consol Coal	ACCX			580	3				583
10	American Railcar Leasing	American Railcar Leasing	ACFX			3,713,103					3,713,103
11	General Electric Rail Service	General Electric Rail Service	ACFX	16,044	3,524,861		810,028	428,127	24		4,779,084
12	Union Tank Car Co.	Union Tank Car Co.	ACPX								-
13	Alltrastek	Alltrastek	ACRX								-
14	American Chrome and Chemical	American Chrome and Chemical	ACRX		35,116	1,152					36,268
15	Elementis Chromium, LLC	Elementis Chromium, LLC	ACRX								-
16	Honeywell International	Honeywell International	ACSX								-
17	Allied Chemical-Allied Chemical	Allied Chemical-Allied Chemical	ACTX		4,716	2,357					7,073
18	Honeywell International	Honeywell International	ACTX				5,635				5,635
19	Adler Funding LLC	Adler Funding	ADLX	95	271,170	988,609	61,388				1,321,262
20	General American Mark	General American Mark	ADLX					11,747			11,747
21	ADM Transportation	ADM Transportation	ADMX	11,457	5,402,857	10,351,571	110,113	139,962			16,015,960
22	Associated Electric Cooperative	Associated Electric Cooperative	AECX								-
23	American Electric Power	American Electric Power	AEPX		144	18,231					18,375
24	Atel Equipment	Atel Equipment	AEQX		269,137		4,084	608			273,829
25	Carolina Power and Light	Carolina Power and Light	AEQX	3,120		233,942					237,062
26	Ameren Energy Resources	Ameren Energy Resources	AERX		62,637						62,637
27	General Electric Rail Service	General Electric Rail Service	AESX		5,839	1,254	3,866	930			11,889
28	Andersons Management	Andersons Management	AEX	9,190	3,093,472	3,127,607	123,375	92,496			6,446,140
29	Evonik Degussa Corporation	Evonik Degussa Corporation	AEX								-
30	Atel Capital Equipment	Atel Capital Equipment	AFCX		6,234						6,234
31	First Union Rail	First Union Rail	AFCX			2,504	2,042				4,546
32	GE Rail Services Corp	GE Rail Services Corp	AFCX								-
33	Allied Chemical-Allied Chemical	Allied Chemical-Allied Chemical	AFPX		6,182	16,252					22,434
34	Honeywell International	Honeywell International	AFPX								-
35	Astaris LLC.	Astaris LLC.	AFSX								-
36	Prorail Limited	Prorail Limited	AGCX		1,397	29,304	3,534	1,661			35,896



Railcar Mileage

A2095 Trinity Rail Management Inc.							
	A	B	C	D	E	F	G
1	Carline Company	Taxpayer Application Reference	Carmark	BOCT (Now reported with CSX)	CSX	NS	GT (CN)
2073	Waldens Ridge Railroad	Waldens Ridge Railroad	WRRX			119	
2074	Scholle Corporation	Scholle Corporation	WRSX				
2075	Warren Railcar	Warren Railcar	WRSX				
2076	Chase Equipment Leasing Inc	Chase Equipment Leasing Inc	WSCX				
2077	Consumer Power Co	Consumer Power Co	WSCX				222
2078	Consumers Energy Company	Consumers Energy Company	WSCX		451,886		
2079	FIRST UNION RAIL	FIRST UNION RAIL	WSOX		10,959	92,441	13
2080	US Army Tank Automotive Command Tacomb	US Army Tank Automotive Command Ta	WSOX				
2081	Chicago Frt Car Leasing	Chicago Frt Car Leasing	WSSX		5,179	48,619	
2082	Wedron Silica	Wedron Silica	WSSX		21,750		1
2083	Whitestone Supply	Whitestone Supply	WSTX				
2084	WT and L Corp	WT and L Corp	WTLX				
2085	Wilnot Transportation and Logistics	Wilnot Transportation and Logistics	WTLX				
2086	TTX Company	TTX Company	WTTX				
2087	General Electric Rail	General Electric Rail	WVCX			714	
2088	MeadWestvaco Corp	MeadWestvaco Corp	WVCX		3,056		
2089	CSX	CSX	WWEX				
2090	Railworks Wood Waste Energy, Inc.	Railworks Wood Waste Energy, Inc.	WWEX				
2091	Conagra Foods	Conagra Foods	WWLX			9,029	
2092	LaRoche Industries	LaRoche Industries	WWLX				
2093	MHC, Inc.	MHC, Inc.	WWLX				
2094	Trinity Industries Leasing	Trinity Industries Leasing	WWLX		26,024		
2095	Trinity Rail Management Inc.	Trinity Rail Management Inc.	WWLX				
2096	Willimantic Waster Paper Co	Willimantic Waster Paper Co	WWPX				
2097	Berwind Rwy Svc Co	Berwind Rwy Svc Co	WWUX			217,622	
2098	Unimin Corp	Unimin Corp	WWUX		486,171		10
2099	Xcel Energy	Xcel Energy	XCLX				
2100	Alltranstek	Alltranstek	XOMX			95,947	
2101	Exxon Mobil Corp.-Company USA	Exxon Mobil Corp.-Company USA	XOMX		477,580		58
2102	First Union Rail	First Union Rail	XTRX		156,372	211,686	1
2103	US Army Tank Automotive Command Tacomb	US Army Tank Automotive Command Ta	XTRX				
2104	TTX Company	TTX Company	XTTX		84,661		1
2105	Peabody Coal Sales Company	Peabody Coal Sales Company	YDCX			1,093,777	
2106	Zaclon	Zaclon	ZACX				
2107	Horsehead Corp	Horsehead Corp	ZCAX			2,412	
2108	Zinc Corporation of America	Zinc Corporation of America	ZCAX		4,608		
2109	Zeeland Farm Services Inc.	Zeeland Farm Services Inc.	ZFSX		258		
2110	TTX Company	TTX Company	ZTTX		246		
2111	Ferrous Processing and Trading Company	Ferrous Processing and Trading Compa	ZVBX		85,367	158,443	9
2112	TOTAL RAILCAR MILES				276,934,199	336,914,940	35,482
2113	RAILROAD REPORTED				276,934,199	336,936,963	35,482



Railcar Database Main Menu

Navigation Pane

Railcar Application Main

- Taxpayer, Railcar (RC1 Worksheet, Depreciation, Maintenance and Mileage)
- Railcar Mileage (****Taxpayers mileage search by carmark is enabled)
- Reports
- History
- Print Letters
 - Clear flags on selected printing of RC1Worksheet
- Clear flags on selected printing of mailing labels
 - Clear flags on selected printing of tentative assessment
 - Clear flags on selected printing of railcar mileage
 - Clear flags on selected printing of amended assessment
- Umler's Railcars Contact List as of 09-23-2008
 - Railcar Mileage Document Upload

**** Before you hit Mileage Document Upload button, make sure you have the official mileage document in the root folder of the application in excel format with the naming convention, "2010 Railcar Mileage Official.xls", if the year is 2010 and so on.
 - Create initialization data for the current year from the previous year

**** Please do not attempt to create initialization data for the following year from the current year. The above button is not meant for that purpose. Reason for doing so, is to have the very latest data available to the end-users to do railcar processing for the following year.
- Rate per mile calculation
- Populate Collection Data
- Exit Railcar



Taxpayer Information Screen

Railcar - Taxpayer Information

Tax Year: 2014 Search Taxpayer User Log in: Kfolkertsma Main Rail car processing (read-only view)

Taxpayer ID: **Delete** **RC1 processing** **Calculate Tax(Chicago Shoreline)**

Taxpayer: TTX Company **Alternate Taxpayer:** ☐ **Special Tax Rate:** ☐ **Omitted:** ☐ **Omitted Date:**

Date Entered: 7/7/2014 12:54:37 PM **Alternate Taxpayer Information** **Federal ID Number:** 23-1554199

InActive: ☐ **InActive Date:** **Due Date:** 7/1/2014 **Ext.Date:** **Date Filed:** 4/22/2014

Mailing Address: **Days Due:** 0 **Penalty:** \$0.00

Address Line 1: 101 North Wacker Dr. **Contact Title:**

Address Line 2: **Contact First Name:** John

City: Chicago **Contact Middle Name:** B

State/Province: IL **Contact Last Name:** Damiani

Zip Code: 60606 **Contact Phone Number:** (312) 984-3830

Country: United States **Contact Fax Number:** (312) 984-3855

Contact E-Mail: john.damiani@ttx.com

Business Address: ☒ **Check if business address is same as mailing address**

Address Line 1: 101 North Wacker Dr. **Contact Title:**

Address Line 2: **Contact First Name:** John

City: Chicago **Contact Middle Name:** B

State: IL **Contact Last Name:** Damiani

Zip Code: 60606 **Contact Phone Number:** (312) 984-3830

Country: United States **Contact Fax Number:** (312) 984-3855

Date Modified: 7/7/2014 12:54:37 PM **Contact E-Mail:** john.damiani@ttx.com

AG's Office Date:

Potentially Liable Letters:

Letter1 Sent Date: **Letter2 Sent Date:**

Non_liable: ☐ **Non-liable Date:**

Notes:

Check to do report printing only for selected taxpayers: **RC1 Worksheet:** ☐ **Mileage:** ☐ **Mailing Label:** ☐ **Tent. Asst.:** ☐ **Amended Asst.:** ☐

Collection Data

Record: 1 of 1 No Filter Search

Record: 1 of 562 Unfiltered Search



Depreciation Schedule

>> **Depreciation Schedule** [RC1 Worksheet](#)

Taxpayer: **ITX Company**

Year	# of Railcars	Cost of Railcars	Schedule %	Fleet Value
2013			0.40	
2012			0.56	
2011			0.42	
2010			0.32	
2009			0.24	
2008			0.18	
2007 and prior			0.15	

Navigation Pane

Totals: **150,101** **10,413,322,920** **2,160,163,500**



RC-1 Worksheet

Railcar - RC1 Worksheet

Tax Year: 2014 Taxpayer: TTX Company Log in: Kfolkertsma Taxpayer Main

1) Gross Earnings of all railcars owned or controlled..... 1,276,128
2) Gross Earnings in Indiana of all railcars owned or controlled..... 36,538
3) Indiana Earnings Allocation (line 2 divided by line 1)..... 0.0286

Mileage

4) Total Miles run of all railcars owned or controlled..... 7,702,849,071
5) Total Miles run in Indiana of all cars owned or controlled..... 220,349,950
6) Indiana Mileage Allocation (line 5 divided by line 4)..... 0.02863226
7) Indiana Allocation Factor (average of line 3 and line 6)..... 0.02863213

Valuation

8) Total Fleet Value..... 3,123,996,876
9) Idle railcar allowance..... 417,200
10) Net Fleet Value (line 8 less line 9)..... 2,706,796,876
11) Indiana Allocation Factor (line 7 above)..... 0.02863213
12) Indiana Fleet Value (line 10 multiplied by line 11)..... 77,400,000
13) Indiana Assessed Value (100% of line 12)..... 77,400,000
14) Indiana Assessed Value (rounded to the nearest ten dollars)..... 77,400,000
15) Statewide Average Tax Rate..... 0.02863213
16) Tax Calculated (line 14 multiplied by line 15)..... 1,912,000
17) Maintenance Credit..... 1,191,123.88
18) Tax Due (line 16 less line 17)..... 721,305.24

Idle Railcar Allowance

1) Light Repair..... 692
2) Heavy Repair..... 175
3) Scheduled Maintenance..... 548
4) Railcars not removed from records that are in the process of being scrapped or are in storage awaiting executive approval for dismantling..... 5,902
5) Total number of idle railcar days..... 7,318
6) Total number of railcars (multiplied by 365)..... 54,786,865
7) Idle Car Percentage Calculated (line 5 divided by line 6)..... 0.133590
8) Idle Car Percentage Final (20% Maximum)..... 0.133590

Maintenance Credit

9) Overhead..... 12,100,000
10) Expenditures in Indiana (add lines 9-14)..... 12,100,000
11) Maintenance Credit (multiply line 5 by 25%)..... 3,032,024.00

Maintenance Credit Factor and Factored Tax Amounts Calculation

1) Liability..... 1.9
2) Reported..... 3.0
3) Possible (Lesser of line 1 and 2)..... 1.9
4) Tax Due (Subtract line 3 from 1)..... 0.0
5) Credit Factor..... 0.133590
6) Adjusted Credit (Multiply line 3 by 5)..... 1,191,123.88
7) Adjusted Liability (Subtract line 6 from 1)..... 721,305.24



Allocated Mileage

>>

Railcar Allocated Mileage Information [RCI Worksheet](#) [Mileage Allocation](#)

Year: Taxpayer: User Log in: [Delete](#)

Carmark	BOCT	CSX	Norfolk Southern	CN/GTW	CPRS/SOO	UP	OTHER	Allocation Factor	Total Miles
▶ <input type="text" value="ALL"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="100"/>	<input type="text" value="220,549,950"/>
Year: <input type="text" value="2014"/> <input type="text" value="TTX Company"/>									
* <input type="text" value=""/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="100"/>	<input type="text" value="0"/>
Year: <input type="text" value="2014"/> <input type="text" value="TTX Company"/>									

Navigation Pane

[Refresh Totals](#) Grand Total Miles:

Record: 1 of 1 [No Filter](#)



Mileage in Excel

D25 51924												
	A	B	C	D	E	F	G	H	I	J	K	L
1	2014 assessment 2013 mileage		KF	8/8/2014								
2	TTX Company											
3												
4	Name on RR reports	Carmark	BOCT	CSX	NS	GT (CN)	SOOLINE (CP)_	UP	Others	Totals		
5	Railbox	ABOX			118,641					118,641		
6	TTX Company	ABOX		118,539		3,387	3,793			125,719		
7	TTX Company	ATTX		55,278		41,842				97,120		
8	TTX Company	BTIX		82,077		41,161				123,238		
9	TTX Company	CTTX		27,963		6,075				34,038		
10	TTX Company	DTTX		39,258,313		2,413,084				41,671,397		
11	TTX Company	ETTX		5,249,514		795,551				6,045,065		
12	TTX Company	FBOX		1,447,580	594,060	122,957	2,348			2,166,945		
13	TTX Company	FTTX		331,842		23,572				355,414		
14	TTX Company	GNTX		411,100	129,775	27,542	7,224			575,641		
15	Railgon	GONX			424,812					424,812		
16	TTX Company	GONX		78,706		17,540	5,180			101,426		
17	TTX Company	GONX								-		
18	TTX Company	GTTX		932						932		
19	TTX Company	HTTX		36,922		16,242				53,164		
20	TTX Company	ITTX		305,924		5,913				311,837		
21	TTX Company	JTTX		20,064		3,253				23,317		
22	TTX Company	LTTX		19,387		9,775				29,162		
23	TTX Company	MTTX		40,326		1,586				41,912		
24	TTX Company	NTTX								-		
25	TTX Company	OTTX		51,924		15,747				67,671		
26	TTX Company	PTTX		1,270,566		56,058				1,326,624		
27	TTX Company	QTTX		69,998		9,899				79,897		
28	Railbox	RBOX		1,264,893	1,074,208					2,339,101		
29	TTX Company	RBOX				96,619	8,257			104,876		
30	TTX Company	RTTX		42,549		1,558				44,107		
31	TTX Company	STTX								-		
32	Railbox	TBOX			2,545,806					2,545,806		
33	TTX Company	TBOX		1,511,049		232,720	167,277			1,911,046		
34	TTX Company	TFWX		9,407		11				9,418		
35	TTX Company	TOBX		47,978	95,057	5,392	2,805			151,232		
36	TTX Company	TOFX		115,728	51,773	5,099				172,600		
37	TTX Company	TTAX		5,156,169		2,006				5,158,175		
38	TTX Company	TTCX		23,839		17,564				41,403		
39	TTX Company	TTDX		42,998		421				43,419		
40	TTX Company	TTEX		38,514						38,514		
41	TTX Company	TTFX		274		186				460		
42	TTX Company	TTFX		274		186				460		
2013 mileage												



Calculation at the Bottom for comparison

D68											
=D63-D67											
	A	B	C	D	E	F	G	H	I	J	K
48	TTX Company	TTPX		1,044,299		85,493				1,129,792	
49	TTX Company	TTRX		3,225,090		1,596				3,226,686	
50	TTX Company	TTUX		17,408		1,714				19,122	
51	TTX Company	TTWX		130						130	
52	TTX Company	TTX			116,915,114		14,112,973	26,682		131,054,769	
53	TTX Company	TTXX		19,306		1,718				21,024	
54	TTX Company	TTYX				6,724				6,724	
55	TTX Company	TTZX		2,879,507		180,898				3,060,405	
56	TTX Company	VTTX		34,569		33,291				67,860	
57	TTX Company	XTTX		84,661		1,277				85,938	
58	TTX Company	ZTTX		246						246	
59											
60											
61											
62											
63		Total reported by railroads	-	73,886,953	121,949,246	8,769,004	14,309,857	26,682	-	218,941,742	
64											
65											
66											
67	From return page 3	Total reported by Taxpayer	-	73,977,171	121,953,379	8,766,485	14,309,857	26,682	1,513,857	220,547,431	
68	Calculated	Difference	-	(90,218)	(4,133)	2,519	-	-	(1,513,857)	(1,605,689)	
69											
70	Calculated	Greater of	-	73,977,171	121,953,379	8,769,004	14,309,857	26,682	1,513,857	220,549,950	
71											
72								Taxpayer	Total system	7,702,846,552	From Return Line 4
73									BOCT		
74									CSX	-	
75									NS	-	
76									GT	2,519	
77									Soo	-	
78									UP	-	
79									Total system with additional	7,702,849,071	
80											
81											
82											
83											
84											
85											



Mileage Comparison

- Mileage comparison and allocation is important because the Department identifies non-filers through unallocated miles and the mileage allocation affects the allocation factor and thus the maintenance credit factoring.
- A mistake on one taxpayer can mean having to rework all taxpayers with a maintenance credit claim.



2014 had 122 claimants of the maintenance credit out of 344

B2		2014						
	A	B	C	D	E	F	G	H
1		Year	IndAV	CompanyName	MainCreditFactAmt	CreditFactor	CreditCap	
95	94	2014	\$97,667.00	Rio Grande Chemical, LTD.	\$1,501.17	0.622833	\$2,800,000.00	
96	95	2014	\$40,913.00	RMG Leasing LLC	\$255.82	0.622833	\$2,800,000.00	
97	96	2014	\$2,568.00	Rocky Mountain Recycling, Inc.	\$16.19	0.622833	\$2,800,000.00	
98	97	2014	\$1,540,451.00	Schlumberger Technology Corporation	\$144.96	0.622833	\$2,800,000.00	
99	98	2014	\$166,509.00	Searles Valley Minerals	\$612.87	0.622833	\$2,800,000.00	
100	99	2014	\$3,511.00	Sherwin Alumina, LP	\$3.43	0.622833	\$2,800,000.00	
101	100	2014	\$4,259,078.00	SMBC Rail Services, L.L.C.	\$1,867.56	0.622833	\$2,800,000.00	
102	101	2014	\$65,123.00	Southern Rail Associates	\$208.80	0.622833	\$2,800,000.00	
103	102	2014	\$393,003.00	Styrolyt America LLC	\$6,040.35	0.622833	\$2,800,000.00	
104	103	2014	\$1,194,759.00	Sulcom, Inc.	\$880.06	0.622833	\$2,800,000.00	
105	104	2014	\$899,435.00	Sunoco, Inc.	\$4,738.51	0.622833	\$2,800,000.00	
106	105	2014	\$39,605.00	Tamlico US Inc.	\$314.06	0.622833	\$2,800,000.00	
107	106	2014	\$11,197,742.00	Tate & Lyle Ingredients, Inc.	\$39,587.42	0.622833	\$2,800,000.00	
108	107	2014	\$2,103,541.00	The David J. Joseph Co.	\$32,331.07	0.622833	\$2,800,000.00	
109	108	2014	\$96,843.00	The Detroit Salt Co. L.C.	\$1,488.42	0.622833	\$2,800,000.00	
110	109	2014	\$5,632,933.00	The Dow Chemical Company	\$11,363.12	0.622833	\$2,800,000.00	
111	110	2014	\$368,131.00	Total Petrochemicals & Refining USA, Inc.	\$1,890.77	0.622833	\$2,800,000.00	
112	111	2014	\$554,196.00	Trinity Chemical Leasing L.L.C.	\$6,864.09	0.622833	\$2,800,000.00	
113	112	2014	\$51,032,837.00	Trinity Industries Leasing Company	\$52,784.00	0.622833	\$2,800,000.00	
114	113	2014	\$46,711.00	Trinity Rail Management, Inc.	\$31.76	0.622833	\$2,800,000.00	
115	114	2014	\$77,497,504.00	TTX Company	\$1,191,123.88	0.622833	\$2,800,000.00	
116	115	2014	\$288,007.00	Tyson Foods, Inc.	\$253.34	0.622833	\$2,800,000.00	
117	116	2014	\$1,866,153.00	UNIMIN Corporation	\$1,510.84	0.622833	\$2,800,000.00	
118	117	2014	\$16,546,022.00	Union Tank Car Company	\$149,234.67	0.622833	\$2,800,000.00	
119	118	2014	\$374,906.00	VTG Rail, Inc.	\$5,762.31	0.622833	\$2,800,000.00	
120	119	2014	\$10,048.00	Wacker Chemical Corporation	\$14.33	0.622833	\$2,800,000.00	
121	120	2014	\$1,695.00	Western Fuels & Asphalt Supply, Inc.	\$7.01	0.622833	\$2,800,000.00	
122	121	2014	\$1,522,113.00	Westlake Polymers, L.P.	\$523.34	0.622833	\$2,800,000.00	
123	122	2014	\$459.00	WT&L Corp	\$7.07	0.622833	\$2,800,000.00	
124								
125					\$2,799,999.97			
126								
qryMaintenanceCreditFactorCheck Sheet1								



Chicago SouthShore and South Bend

- This company files a UD-32 as a railroad but is billed as a railcar company with a special rate which is the average of the rates for the taxing districts through which their track runs.
- All other railcar companies are billed on a statewide average tax rate.



This Is Exported From the Database

D2		7088.1068						
	A	B	C	D	E	F	G	
1		Assessedvalue	Taxcalculated		Liability	Taxpayer	Attn	Address1
2	1	\$ 461,170	\$ 11,380.43		\$ 4,292.32	Adler Funding, LLC	William Gannon	GATX Corporati
3	2	\$ 14,785,070	\$ 364,855.62		\$ 364,855.62	ADM Transportation	Joe D. Robertson	4666 Faries Pkw
4	3	\$ 37,370	\$ 922.19		\$ 755.58	Aeropres Corporation	Dwayne M. Dozier, Fleet Tax Administrator	c/o ARI-Tax Dep
5	4	\$ 545,090	\$ 13,451.35		\$ 13,451.35	Ag Processing	Peter J. Indurante	1930 Village Ce
6	5	\$ 6,310	\$ 155.71		\$ 155.71	Agrium US Inc.	Edward Baines	c/o Tax Dept.
7	6	\$ 112,040	\$ 2,764.84		\$ 2,594.65	Air Liquide Industrial U. S. LP (Formerly Air Liquide America Corp.)	Peter J. Indurante, Tax Representative	1930 Village Ce
8	7	\$ 174,280	\$ 4,300.76		\$ 4,300.76	Air Products & Chemicals Inc.	Rick Tinkle	7201 Hamilton I
9	8	\$ 154,250	\$ 3,806.47		\$ 3,806.47	Alabama Power	LaToya Cunningham	P.O. Box 2641
10	9	\$ 3,510	\$ 86.62		\$ 86.62	Alberta Government-ALNX	Ann Tousignant, Sr. Car Hire Analyst	935 de la Gauch
11	10	\$ 50,530	\$ 1,246.94		\$ 1,246.94	Alberta Government-ALPX	Pamela Laracas	C.P. Railway Ca
12	11	\$ 23,270	\$ 574.24		\$ 574.24	Alcoa, Inc.	Refis Staudt	201 Isabella Str
13	12	\$ 1,320	\$ 32.57		\$ 32.57	Alliant Energy	Peter J. Indurante	1930 Village Ce
14	13	\$ 69,640	\$ 1,718.53		\$ 1,718.53	Alter Trading Corp.	Kimberly Gunderson, Railcar Operations	804 Industrial R
15	14	\$ 15,790	\$ 389.65		\$ 389.65	American Crude Transport Corp.	Peter Woolf	1041 SE 17 Stree
16	15	\$ 100	\$ 2.47		\$ 2.47	American Electric Power Service	Mark A Pyle, Vice-President-Tax	P.O. Box 16428
17	16	\$ 5,967,040	\$ 147,250.44		\$ 147,106.57	American Railcar Industries, Inc.	Dwayne M Dozier, Fleet Tax Administrator	c/o ARI FLEET M
18	17	\$ 13,233,830	\$ 326,575.20		\$ 235,049.27	American Railcar Leasing, LLC	Dwayne M. Dozier, Fleet Tax Administrator	c/o ARI-Tax Dep
19	18	\$ 279,920	\$ 6,907.67		\$ 6,907.67	American Soda LLP	Peter J. Indurante, Rail Car Tax Agent	1930 Village Ce
20	19	\$ 57,030	\$ 1,407.35		\$ 530.81	AMG Resources Corporation	Jeremy Grenadier, Accountant	2 Robinson Plaz
21	20	\$ 3,179,680	\$ 78,465.92		\$ 29,594.76	Andersons Inc.-The Andersons	Peter J. Indurante, Rail Car Tax Agent	1930 Village Ce
22	21	\$ 21,190	\$ 522.91		\$ 522.91	Andrews Companies	Peter J. Indurante, Rail Car Tax Agent	1930 Village Ce
23	22	\$ 200,860	\$ 4,956.68		\$ 4,956.68	Arcelor Mittal Burns Harbor LLC	K. E. Walker - Tax Dept. 8-229	3210 Watling St
24	23	\$ 3,152,400	\$ 77,792.72		\$ 77,792.72	Arcelor Mittal USA	K.E. Walker, Manager	3210 Watling St
25	24	\$ 79,680	\$ 1,966.29		\$ 1,629.96	Arizona Chemical Company, LLC	Peter J. Indurante, Rail Car Tax Agent	1930 Village Ce
26	25	\$ 145,910	\$ 3,600.66		\$ 3,444.64	Arkema, Inc.	Peter J Indurante	1930 Village Ce
27	26	\$ 131,600	\$ 3,247.53		\$ 3,247.53	Arrendadora Nacional De Carros De Ferrocarril	Gerardo Saavedra Kuri, General Director	Vito Alessio Ro
28	27	\$ 329,500	\$ 8,131.17		\$ 3,066.81	Atel Equipment Services	Peter Indurante	1930 Village Ce
29	28	\$ 327,940	\$ 8,092.67		\$ 4,867.64	Atel Leasing Corporation	Peter J. Indurante	1930 Village Ce
30	29	\$ 844,630	\$ 20,843.19		\$ 19,195.64	Axiall, LLC	Peter J Indurante, Agent	1930 Village Ce
31	30	\$ 190	\$ 4.69		\$ 4.69	Azcon Corp.	Jamie Medland	820 W. Jackson
32	31	\$ 50,720	\$ 1,251.63		\$ 1,251.63	Bailey Enterprises Inc	Edward L Bailey, Owner	Box 165- Railroa
33	32	\$ 12,660	\$ 312.41		\$ 312.41	Bakery Trading	Sheri Luaders, Controllor	401 N. Lindeber
34	33	\$ 2,430,060	\$ 59,967.32		\$ 54,926.89	BASF Corporation	Peter J. Indurante, Rail Car Tax Agent	1930 Village Ce
35	34	\$ 7,230	\$ 178.42		\$ 178.42	Bayer Material Science	Robert Tucheck, President	RSI Logistics Inc
36	35	\$ 8,210	\$ 202.60		\$ 202.60	Besse Forest Products	Bryan Tollefson	P.O. Box 352
37	36	\$ 85,190	\$ 2,102.26		\$ 2,102.26	Big West Resources, LLC	Peter Indurante	1930 Village Ce
38	37	\$ 120	\$ 2.96		\$ 2.96	Boeing Company	Dmitriy Matsyshen	P.O. Box 3707
39	38	\$ 211,580	\$ 5,221.22		\$ 4,955.58	BP Corporation North America Inc.	Peter J. Indurante, Rail Car Tax Agent	1930 Village Ce



And Used for Billing and Sent to DOR because they collect the tax

	H	I	J	K	L	M	N	O	P
1	Address1	Address2	City,State,Zip	FederalID	StateAvgRat	Phone	Email		
2	GATX Corporation, Tax Department	222 West Adams Street	Chicago IL 60606-5314	27-3540894	0.02467730	3126216518	william.gannon@gatx.com		
3	4666 Faries Pkwy.		Decatur IL 62526	37-1090581	0.02467730	217-424-5355	jrobertson@adm.com		
4	c/o ARI-Tax Department	100 Clark Street	St. Charles MO 63301-2075	72-0728856	0.02467730	(636) 940-602	DDozier@americanrailcar.com		
5	1930 Village Center Circle, Suite 3	PMB 442	Las Vegas NV 89134	42-0615016	0.02467730	702-233-4780	railcartax@aol.com		
6	c/o Tax Dept.	4582 S. Ulster St. #1700	Denver CO 80237	91-1589568	0.02467730	403-225-7144	atamaki@agrium.com		
7	1930 Village Center Circle, Suite 3-442		Las Vegas NV 89134	90-0186946	0.02467730	7022334780	RAILCARTAX@aol.com		
8	7201 Hamilton Blvd.	Attn: Tax Department	Allentown PA 18195	23-1274455	0.02467730	6104817425	trinklrw@airproducts.com		
9	P.O. Box 2641		Birmingham AL 35291-0106	63-0004250	0.02467730	2052573402			
10	935 de la Gauchetiere St. W	FL 4	Montreal Quebec H3B 2M9		0.02467730	5143996620	Ann.Tousignant@cn.ca		
11	C.P. Railway Car Accounting	14 Fultz Blvd	Montreal Winnipeg, MB R3Y 0L6	98-0001377	0.02467730	2049478293	PAMEA_LARACAS@CPR.CA		
12	201 Isabella Street	Attn: Property Tax Department	Pittsburgh PA 15212	25-0317820	0.02467730	4125531882	regis.staudt@alcoa.com		
13	1930 Village Center Circle, Suite 3	PMB 442	Las Vegas NV 89134	39-0714890	0.02467730	702-233-4780	railcartax@aol.com		
14	804 Industrial Road		Mankato MN 56001	42-1272366	0.02467730	5073876504	kim.gunderson@altertrading.com		
15	1041 SE 17 Street	Suite 300	Fort Lauderdale FL 33316	46-3188543	0.02467730	9547699500	pwoolf@interstatesasphalt.com		
16	P.O. Box 16428		Columbus OH 43216-6428	13-4922641	0.02467730	6147161526	mapyle@aep.com		
17	c/o ARI FLEET MGT _ TAX	100 Clark Street	St. Charles MO 63301-2075	43-1481791	0.02467730	636-940-6179	ddozier@americanrailcar.com		
18	c/o ARI-Tax Department	100 Clark Street	St. Charles MO 63301-2075	20-1363687	0.02467730	(636) 940-602	DDozier@americanrailcar.com		
19	1930 Village Center Circle	Suite 3, PMB 442	Las Vegas NV 89134	84-1360967	0.02467730	7022334780	RAILCARTAX@aol.com		
20	2 Robinson Plaza, Suite 350		Pittsburgh PA 15205	25-1566927	0.02467730	4123310770	kobryan@amgresources.com		
21	1930 Village Center Circle Suite 3-442		Las Vegas NV 89134	34-1562374	0.02467730	7022334780	railcartax@aol.com		
22	1930 Village Center Circle	Suite 3, PMB 442	Las Vegas NV 89134	20-5447137	0.02467730	7022334780	RAILCARTAX@aol.com		
23	3210 Watling Street	Tax 8-229	East Chicago IN 46312	20-0653414	0.02467730	2193995014			
24	3210 Watling Street	Tax Department 8-229	East Chicago IN 46312	71-0871875	0.02467730	2193995014			
25	1930 Village Center Circle, Suite 3-442		Las Vegas NV 89134	13-0445587	0.02467730	7022334780	railcartax@aol.com		
26	1930 Village Center Circle, Suite 3-442		Las Vegas NV 89134	23-0960890	0.02467730	702-233-4780	railcartax@aol.com		
27	Vito Alessio Robles	166 Col. Florida	MEXICO DF 01050		0.02467730		Info@ancaf.com		
28	1930 Village Center Circle, Suite 3-442		Las Vegas NV 89134	94-3211179	0.02467730	702-233-4780	railcartax@aol.com		
29	1930 Village Center Circle, Suite 3-442		Las Vegas NV 89134	94-3211178	0.02467730	702-233-4780	railcartax@aol.com		
30	1930 Village Center Circle, Suite 3-442		Las Vegas NV 89134	06-1559253	0.02467730	7022334780	railcartax@aol.com		
31	820 W. Jackson Blvd	Suite 425	Chicago IL 60607	37-1732723	0.02467730	3125593128	jmedland@azconmetals.com		
32	Box 165- Railroad Street		Browns IL 62818	37-1017765	0.02467730	6184465233			
33	401 N. Lindebergh	Suite 315	St. Louis MO 63141	37-1263615	0.02467730	3148727575	sluaders@ingexchange.com		
34	1930 Village Center Circle, Suite 3-442		Las Vegas NV 89134	16-1090809	0.02467730	7022334780	railcartax@aol.com		
35	RSI Logistics Inc	2419 Science Parkway	Okemos MI 48864	06-1653740	0.02467730	5179083655	btuchek@rsilogistics.com		
36	P.O. Box 352		Gladstone MI 49837	38-2852290	0.02467730	9064283113	btollefson@bessegroup.com		
37	1930 Village Center Circle	Suite 3-442	Las Vegas NV 89134	94-1663458	0.02467730	7022334780	railcartax@aol.com		
38	P.O. Box 3707	M/C 6A1-01	Seattle WA 98124-2207	91-0425694	0.02467730	2066622315	dmitriy.matsyshen@boeing.com		
39	1930 Village Center Circle, Suite 3-442		Las Vegas NV 89134	36-1812780	0.02467730	7022334780	railcartax@aol.com		



These are the ones that had AVs over \$100

D2		7088.1068						
A	B	C	D	E	F	G		
313	312	\$ 5,632,930	\$ 139,005.51	\$ 11,363.12	\$ 127,642.39	The Dow Chemical Company	Bryan Fix, Authorized Agent	Tax Departmen
314	313	\$ 368,130	\$ 9,084.45	\$ 1,890.77	\$ 7,193.68	Total Petrochemicals & Refining USA, Inc.	Dwayne M. Dozier, Fleet Tax Administrator	c/o ARI FLEET M
315	314	\$ 1,080	\$ 26.65	\$	\$ 26.65	Trade Wind Ltd	Thomas S Wagner, President	570 E. Higgins R
316	315	\$ 920	\$ 22.70	\$	\$ 22.70	Transportation Corporation of America	Peter Indurante	1930 Village Ce
317	316	\$ 915,940	\$ 22,602.93	\$	\$ 22,602.93	Transportation Equipment	Peter J. Indurante, Rail Car Tax Agent	1930 Village Ce
318	317	\$ 63,170	\$ 1,558.86	\$	\$ 1,558.86	Transportation Technology Services	John Hoyt	1901 Butterfielk
319	318	\$ 170,220	\$ 4,200.57	\$	\$ 4,200.57	Transrail, Inc.	Paul Camporini, Vice President	4211 W. Boy Scc
320	319	\$ 554,200	\$ 13,676.16	\$ 6,844.09	\$ 6,812.07	Trinity Chemical Leasing L.L.C.	Peter J. Indurante, Rail Car Tax Agent	1930 Village Ce
321	320	\$ 51,032,840	\$ 1,259,352.74	\$ 52,784.06	\$ 1,206,568.74	Trinity Industries Leasing Company	Peter J. Indurante	1930 Village Ce
322	321	\$ 46,710	\$ 1,152.68	\$ 31.79	\$ 1,120.92	Trinity Rail Management, Inc.	Peter J. Indurante	1930 Village Ce
323	322	\$ 77,497,500	\$ 1,912,429.12	\$ 1,191,123.45	\$ 721,305.24	TTX Company	John B Damiani	101 North Wack
324	323	\$ 1,200	\$ 29.61	\$	\$ 29.61	Tube City	Judith Hamric	12 Monongahel
325	324	\$ 288,010	\$ 7,107.31	\$ 253.34	\$ 6,853.97	Tyson Foods, Inc.	Dwayne M. Dozier, Fleet Tax Administrator	C/O ARI FLEET M
326	325	\$ 82,690	\$ 2,040.56	\$	\$ 2,040.56	U.S. Borax, Inc.	Peter Indurante	1930 Village Ce
327	326	\$ 1,866,150	\$ 46,051.54	\$ 1,510.84	\$ 44,540.70	UNIMIN Corporation	Peter J. Indurante	1930 Village Ce
328	327	\$ 16,546,020	\$ 408,311.11	\$ 148,234.67	\$ 259,076.44	Union Tank Car Company	Robert J. Zwartz, Director of Taxes	175 W. Jackson
329	328	\$ 120,690	\$ 2,978.30	\$	\$ 2,978.30	United States Steel Corporation	Lisa McShea	600 Grant St.
330	329	\$ 2,500	\$ 61.69	\$	\$ 61.69	Univar Canada	Peter J. Indurante, Rail Car Tax Agent	1930 Village Ce
331	330	\$ 1,110	\$ 27.39	\$	\$ 27.39	US Magnesium LLC	Dwayne M. Dozier, Fleet Tax Administrator	c/o ARI-FLEET M
332	331	\$ 2,350,560	\$ 58,005.48	\$	\$ 58,005.48	Valero Terminaling and Distribution Company	Peter Indurante	1930 Village Ce
333	332	\$ 380	\$ 9.38	\$	\$ 9.38	VIP Tank Car Services	Robert Wright	14080 Palm Driv
334	333	\$ 1,370	\$ 33.81	\$	\$ 33.81	Vortex Recycling	Donald R Kleine	61 Riverpark Dr
335	334	\$ 374,910	\$ 9,251.77	\$ 3,762.31	\$ 3,489.46	VTG Rail, Inc.	Scott Muskopf, Staff Accountant	103 West Vandi
336	335	\$ 14,690	\$ 362.51	\$	\$ 362.51	Vulcan Materials Company	Wilhemina Brown	P.O. Box 285014
337	336	\$ 10,050	\$ 248.01	\$ 14.31	\$ 233.68	Wacker Chemical Corporation	Dwayne M. Dozier, Fleet Tax Administrator	c/o ARI-Tax Def
338	337	\$ 117,990	\$ 2,911.67	\$	\$ 2,911.67	Walter Haffner Company	Walter C Haffner, Jr., President	P.O. Box 16111
339	338	\$ 1,700	\$ 41.95	\$ 7.01	\$ 34.94	Western Fuels & Asphalt Supply, Inc.	Peter J. Indurante	1930 Village Ce
340	339	\$ 29,310	\$ 723.29	\$	\$ 723.29	Western Railroad Equipment Co.	Peter J. Indurante, Rail Car Tax Agent	1930 Village Ce
341	340	\$ 1,522,110	\$ 37,561.57	\$ 523.34	\$ 37,038.23	Westlake Polymers, L.P.	Peter J. Indurante, Rail Car Tax Agent	1930 Village Ce
342	341	\$ 2,520	\$ 62.19	\$	\$ 62.19	Winter Bird Corporation	Mark Aron	5538 Merriam C
343	342	\$ 474,230	\$ 11,702.72	\$	\$ 11,702.72	Wisconsin Electric Power	David Hughes, VP TAX	231 W. Michigai
344	343	\$ 460	\$ 11.35	\$ 7.07	\$ 4.28	WT&L Corp	Dennis Wilmot, President	251 W. Garfield
345	344	\$ 340	\$ 8.39	\$	\$ 8.39	Zeeland Farm Services Inc.	Bentley Kollen	P.O. Box 290
346	345	\$ 5,283,240.00	\$ 216,084.52	\$ 90.01	\$ 216,084.52	Chicago Southshore & South Bend Railroad	R. Scott Morgan	224 S. Michigan
347								
348		\$ 466,227,660	\$ 11,590,948.31	\$ 2,799,999.97	\$ 8,790,948.33			
349								
350								
351								



Old Tax Bills From DOR

PUT-RS PUBLIC UTILITY TAX STATEMENT - RAIL SERVICE FUND

ACCT#
1300 Indianapolis Power & Light Company
Charles B. Drane, Manager, State & Local Taxes
1 Monument Circle
Indianapolis IN 46204

ASSESSMENT	\$4,073,700.00
TAX RATE	0.02458316
TAX DUE	\$100,144.42
CREDIT	\$61,138.88
TOTAL DUE	\$39,005.53

FID/TID	FOR TAX YEAR
35-0413620	2013
TAX DUE DATE:	12/31/2013

MAKE REMITTANCE PAYABLE TO:
INDIANA DEPARTMENT OF REVENUE
100 N. SENATE AVE. MS 112 (CASHIERS)
INDIANAPOLIS, IN 46204-2253

RETURN ORIGINAL WITH REMITTANCE. PENALTY IF DELINQUENT
PUT-RS PUBLIC UTILITY TAX STATEMENT - RAIL SERVICE FUND

ACCT#
1301 South Dakota Soybean Processors, Inc
100 Caspian Avenue
Box 500
Volga SD 57071

ASSESSMENT	\$44,960.00
TAX RATE	0.02458316
TAX DUE	\$1,105.26
CREDIT	\$0.00
TOTAL DUE	\$1,105.26

FID/TID	FOR TAX YEAR
46-0462968	2013
TAX DUE DATE:	12/31/2013

MAKE REMITTANCE PAYABLE TO:
INDIANA DEPARTMENT OF REVENUE
100 N. SENATE AVE. MS 112 (CASHIERS)
INDIANAPOLIS, IN 46204-2253

RETURN ORIGINAL WITH REMITTANCE. PENALTY IF DELINQUENT
PUT-RS PUBLIC UTILITY TAX STATEMENT - RAIL SERVICE FUND

ACCT#
1302 Environmental Protection & Improvements Co
100 Stierli Court
Suite 303
Mount Arlington NJ 07856

ASSESSMENT	\$124,170.00
TAX RATE	0.02458316
TAX DUE	\$3,052.49
CREDIT	\$0.00
TOTAL DUE	\$3,052.49

FID/TID	FOR TAX YEAR
22-1922397	2013
TAX DUE DATE:	12/31/2013

MAKE REMITTANCE PAYABLE TO:
INDIANA DEPARTMENT OF REVENUE
100 N. SENATE AVE. MS 112 (CASHIERS)
INDIANAPOLIS, IN 46204-2253

RETURN ORIGINAL WITH REMITTANCE. PENALTY IF DELINQUENT

PUT-RS PUBLIC UTILITY TAX STATEMENT - RAIL SERVICE FUND

ACCT#
1300 Rocky Mountain Transportation Services
7312 Ralston Rd.
Arvada CO 80002

ASSESSMENT	\$33,420.00
TAX RATE	0.02458316
TAX DUE	\$821.57
CREDIT	\$0.00
TOTAL DUE	\$821.57

FID/TID	FOR TAX YEAR
84-1042201	2013
TAX DUE DATE:	12/31/2013

MAKE REMITTANCE PAYABLE TO:
INDIANA DEPARTMENT OF REVENUE
100 N. SENATE AVE. MS 112 (CASHIERS)
INDIANAPOLIS, IN 46204-2253

RETURN ORIGINAL WITH REMITTANCE. PENALTY IF DELINQUENT
PUT-RS PUBLIC UTILITY TAX STATEMENT - RAIL SERVICE FUND

ACCT#
1301 Lehigh Cement Company
7660 Imperial Way

ASSESSMENT	\$16,920.00
TAX RATE	0.02458316
TAX DUE	\$413.95
CREDIT	\$0.00



New Tax Bill for Railcar 2014

Tax Bill

October 21, 2014

23-1554199

TTX Company
Attn: John B Damiani
101 North Wacker Dr.
Chicago IL 60606

Re: 2014 Railroad Car Company tax bill for TTX Company indefinite situs railroad car tax

The tentative assessed value for the March 1, 2014 assessment date as determined by the DLGF is \$77,497,500.00. The maintenance credit applied was \$ 1,191,123.88. The amount of tax computed on the tentative assessment less your maintenance credit allowable is \$721,305.24.

Questions about the assessed value: call the Utility Specialist at 317-232-3756. Questions about payments: call Indiana Department of Revenue at 317-232-1999.

This bill is being mailed to you on behalf of the Indiana Department of Revenue.

PLEASE NOTE: This is a bill. Remove remittance slip below and return with your payment to the Indiana Department of Revenue. Keep this top portion for your records:

Date paid _____ Amount _____ Check number _____ Paid by: _____

MAKE REMITTANCE PAYABLE TO:
INDIANA DEPARTMENT OF REVENUE
100 N. SENATE AVE. MS 112 (CASHIERS)
INDIANAPOLIS, IN 46204-2253

PUBLIC UTILITY TAX STATEMENT - RAIL SERVICE FUND					
				ASSESSMENT	\$ 77,497,500.00
TTX Company				TAX RATE	.02467730
Attn: John B Damiani				TAX DUE	\$1,912,429.12
101 North Wacker Dr.				CREDIT	\$ 1,191,123.88
Chicago IL 60606				TOTAL DUE	\$721,305.24
FID/TID	FOR TAX YEAR	MAKE REMITTANCE PAYABLE TO:			
23-1554199	2014	INDIANA DEPARTMENT OF REVENUE			
		100 N. SENATE AVE. MS 112 (CASHIERS)			
		INDIANAPOLIS, IN 46204-2253			
TAX DUE DATE:	12/31/2014	PENALTY IF DELINQUENT			



Thank You for Your Consideration

- The end of every year is generally spent cleaning up, dealing with problems, reviewing legislation impact and implementation for changes, boxing files to go to the warehouse, preparing the databases and work space for the new year's filing, and making sure forms are up to date.
- Note: In 2013 for non-railcar utilities, there were 1,949 tax districts with distributable AV, and the total AV was \$12,712,689,830
- In 2014 for non-railcar utilities, there were 1953 taxing districts with distributable AV, and the total AV was \$13,603,449,780



Contact Us

- Julie Waddell
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 - Email: jwaddell@dlgf.IN.gov
- Keilah Folkertsma
 - Telephone: 317-232-3756
 - Email: kfolkertsma@dlgf.IN.gov
- David Schwab
 - Telephone: 317-234-5861
 - Email: dschwab@dlgf.in.gov
- Website: www.in.gov/dlgf
 - “Contact Us” <http://www.in.gov/dlgf/2338.htm>